

HJ
5018
.T71
G94
1986

1 **Guide to the
Internal Revenue Service**
for Congressional Staff



HJ
5018
.T71G94
1986

Table of Contents

Foreword	3
The Tax Reform Act of 1986	4
A Profile of the Internal Revenue Service	5
A Brief History of Taxation	5
Mission Statement of the IRS	5
The Meaning of Voluntary Compliance	5
Size and Scope of IRS Operations	8
The IRS Workforce	8
Organizational Chart and Map	6-7
Legislative Affairs at IRS	9
Meetings with National Office Officials	9
Disclosure Considerations	9
Questions on Pending Ruling Requests and Related Items	10
IRS Programs Likely to be of Interest to Taxpayers	11
Taxpayer Service	11
Problem Resolution Program	13
Tax Forms and Publications	13
Electronic Filing	15
Information Returns Program	16
Examination	17
Collection	18
Criminal Investigation	20
International	22
Employee Plans-Exempt Organizations	22
Chief Counsel and Appeals	23
Statistics of Income	24
Inspection	24
Public Affairs	25
Service Centers	26-27
Identifying Problems and Solutions	28
Some Common Taxpayer Problems/Concerns and Suggested Contact Points for Each	28
List of Taxpayer Assistance Numbers and "Forms Only" Numbers	32
List of TELE-TAX Numbers	33
Directory of IRS Offices	37

Foreword

This second edition of our "Guide to the Internal Revenue Service for Congressional Staff" was developed by the National Office's Legislative Affairs Division with the advice and assistance of other National Office functions. It is intended as a general reference guide for staffers who need both an operational overview of the Internal Revenue Service and specific directions on where to find information in response to constituent inquiries. The Guide will serve as a complement to any similar documents published by local IRS offices for their particular area. The information in this Guide is intended for Congressional staff use only.

Because of the size and decentralized nature of the IRS, it is not possible to provide in any one document answers to all the questions likely to be raised about tax administration issues. Further, the often complex nature of the Internal Revenue Code and our operations requires that responses to specific questions be provided only by the office having the necessary information and/or taxpayer records. For both these reasons, this Guide *strongly* urges direct contact with the appropriate IRS field office as a necessary and logical first step in finding information and solving constituent problems.

We have included a section on "Disclosure Considerations" as an aid to understanding and working with the restrictions of Internal Revenue Code section 6103, "Confidentiality and Disclosure of Returns and Return Information."

Tax Reform Act of 1986

The President signed H.R. 3838, the Tax Reform Act of 1986, into law on October 22, 1986, as Public Law 99-514. The Act represents the culmination of over 30 months' efforts by both the executive and legislative branches to reform the existing tax code. Widely viewed as the most extensive revision of the Internal Revenue Code in over 30 years, the bill's 879 pages affect virtually every area of tax law and numerous aspects of IRS' operations. As this publication goes to press, the Service is well along in preparing its implementation plan for the Act.

The Commissioner has consistently indicated that implementing the Tax Reform Act efficiently and effectively is a very high priority for the Service in the coming year. The bill's provisions generally take effect on January 1, 1987, so they will not be a factor in the preparation of most individual tax returns until 1988, when taxpayers file their tax returns for 1987. There will be virtually no changes for individual tax returns for 1986 that are filed in 1987.

The Service plans a wide variety of information and education efforts during 1987 to make the public aware of the full range of changes in the Tax Reform Act. In addition to news releases and related materials, IRS

Publication 553, "Highlights of 1986 Tax Changes", will focus on the major revisions made by the new tax law. In the spring of 1987, IRS plans to issue two new publications detailing the Tax Reform Act's provisions affecting individuals and businesses.

IRS district offices will have copies of all these materials as they become available. In addition, the National Office's Legislative Affairs Division will keep Capitol Hill offices apprised of developments in this area. Specific questions on implementation of the Tax Reform Act of 1986 should be addressed to the Legislative Affairs Division on the numbers listed elsewhere in this publication.

A Profile of The Internal Revenue Service

A Brief History of Taxation

In the United States, taxes were first levied by the colonies at Jamestown and Plymouth. The revenue collected was used to support the military and the governing officials of the colonies and to acquire supplies.

In 1787 the Constitutional Convention gave Congress the power to levy excise taxes, and, in emergency situations, direct taxes.

In 1789, Alexander Hamilton, the first Secretary of the Treasury, was faced with the task of establishing a tax system based on import revenues and excise taxes on alcoholic beverages. Gradually, taxes were extended to such items as tobacco, stamps, and snuff. This expansion resulted in the Revenue Act of 1791, which created the first tax collection agency. At that time, taxes were collected by supervisors of collection districts. Later, in 1813, a second Revenue Act assigned collectors and principal assessors to each of 191 collection districts.

Between 1791 and 1862 the Internal Revenue laws were repealed and re-enacted as necessary. The Government depended primarily upon revenues from import duties and the sales of public lands. When these sources did not provide needed funds, additional taxes were levied upon the states.

Following a period of much protest and fluctuation, the need for internal taxation was finally realized. With the Act of July 1, 1862, Congress established the Office of the Commissioner of Revenue. The Com-

missioner had responsibility for preparing and implementing regulations concerning the assessment and collection of duties and taxes.

The period immediately following the Civil War saw the elimination of both income taxes and other taxes which were levied to support the military. In 1874, Congress abolished the independent collector system. While much of the prior legislation was being revised, the responsibilities of the Bureau of Internal Revenue were expanded.

In 1913, the sixteenth amendment to the Constitution authorized Congress to levy taxes on the incomes of individuals and corporations. From this time on, the Bureau of Internal Revenue was granted broader powers and more authority.

In 1952, the President ordered a complete reorganization of the Bureau of Internal Revenue. At that time, it became the Internal Revenue Service, and the nationwide organization was decentralized into many District Offices, each under the jurisdiction of a Regional Commissioner.

The Internal Revenue Service has grown from a bureau with a few hundred employees to an organization of over 96,000 employees. Some 5,800 of these are part of the National Office in Washington, D.C., with the remainder located in offices throughout the country. The Service's growth has been the result of economic expansion and increasing financial demands of programs of national importance.

The IRS now collects over 90% of the Federal tax revenues, thereby ensuring the existence of all types of vital Federal programs ranging from national defense to social and domestic improvement.

Mission Statement of the Internal Revenue Service

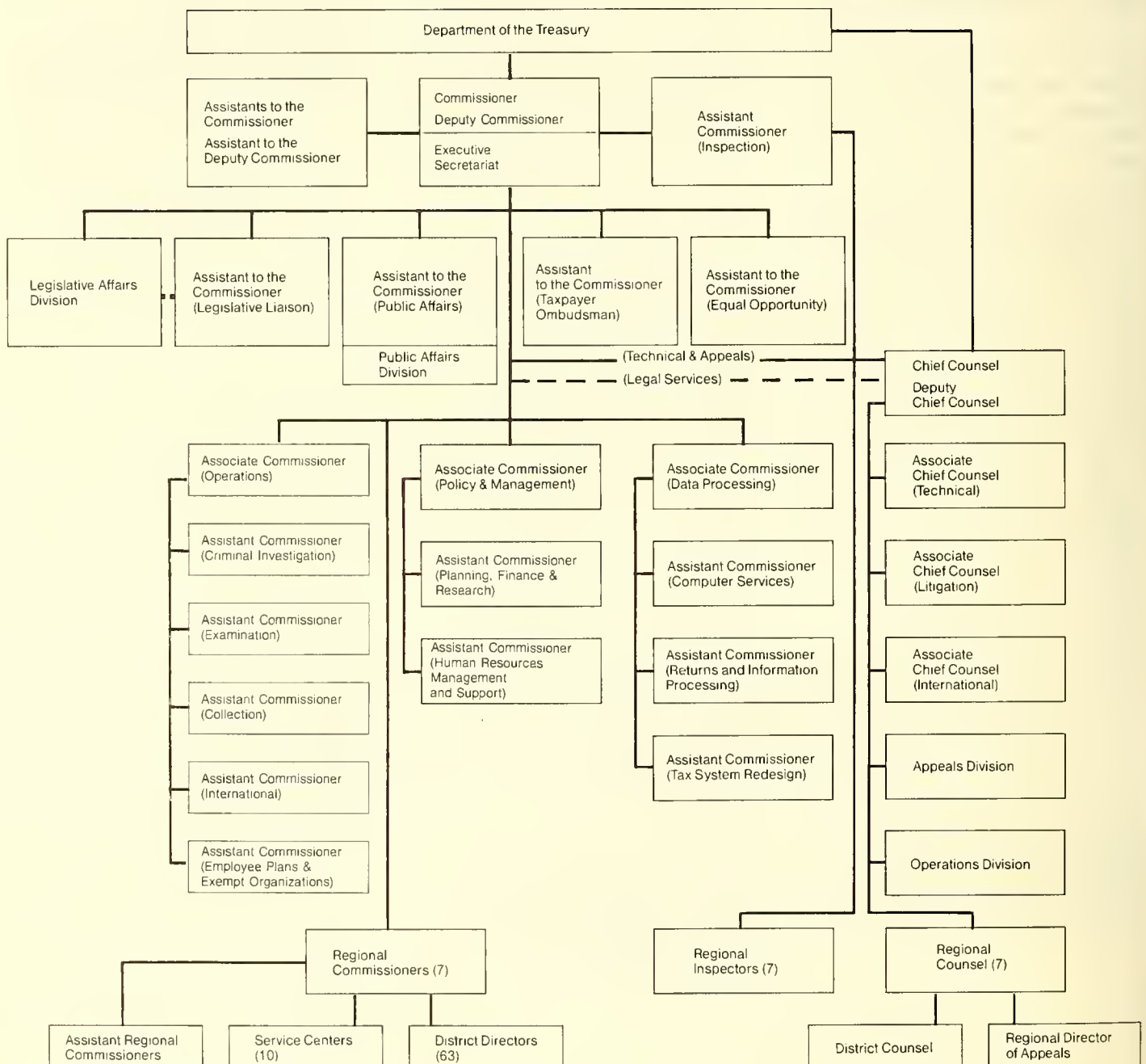
The purpose of the IRS is to collect the proper amount of tax revenues at the least cost to the public, and in a manner that warrants the highest degree of public confidence in our integrity, efficiency and fairness. To achieve that purpose, we will:

- Encourage and achieve the highest possible degree of voluntary compliance in accordance with the tax law and regulations;
- Advise the public of their rights and responsibilities;
- Determine the extent of compliance and the causes of noncompliance;
- Do all things needed for the proper administration and enforcement of the tax laws;
- Continually search for and implement new, more efficient and effective ways of accomplishing our mission.

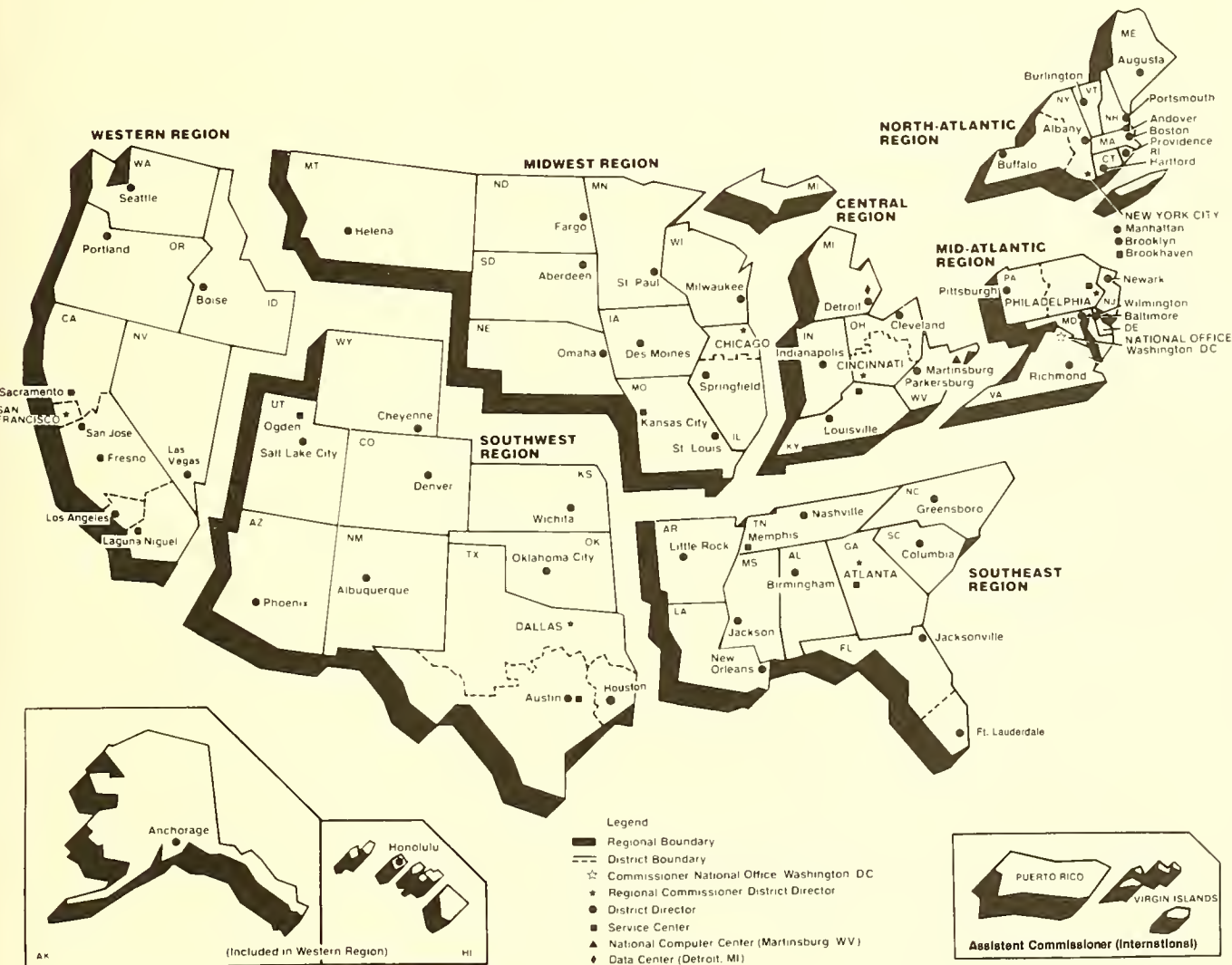
The Meaning of Voluntary Compliance

The current federal tax law, enacted by Congress, is Title 26 of the U.S. Code, and is known as the Internal Revenue Code. Implicit in the Code is Congress' understanding that it expects voluntary compliance with the tax laws. This means that taxpayers are expected to comply with the law without being compelled to do so by action of a federal agent; it does not mean that

Internal Revenue Service Organizational Chart



Internal Revenue Service Regions, Districts and Service Centers



the taxpayer is free to decide whether or not to comply with the law. Only Congress can change the tax laws.

If an individual is required by law to file a return or to pay tax it is mandatory that he or she do so; failure to do so could cause the individual to be subject to civil and criminal penalties, including fines and imprisonment. For example, under section 7203 of the Code, as amended by Public Law 97-248, any individual required by law to file a federal income tax return who willfully fails to file the return at the time required shall, in addition to other penalties provided by law, be guilty of a misdemeanor and, upon conviction, may be fined as much as \$25,000 or imprisoned for as long as a year, or both, in addition to the costs of prosecution.

Size and Scope of IRS' Operations

Many people are not aware of the size and scope of IRS's operations, but they are extensive. For example, at the end of FY 1985, IRS had 96,705 employees, about 600 office locations open to taxpayers in the United States and 14 offices internationally, and spent over \$3.6 billion to administer the nation's tax system. IRS received 178.2 million tax returns and related documents filed by taxpayers, collected over \$742.8 billion in taxes of all types, and issued over 80 million refunds of all types. Additionally, IRS assisted some 59 million taxpayers in FY 1985 through a variety of programs.

The IRS Workforce

Of the over 96,000 employees IRS had on its rolls, some 24,000 worked in examination, 15,000 in collection and 4,000 in criminal investigation. Some 30,000 employees were involved with the Service's various data processing activities, and over 4,600 were working in taxpayer service.

The National Treasury Employees Union (NTEU) is the exclusive union representative of IRS employees. NTEU represents the interests of approximately 80% of the Service's employees.

The Service recognizes that its employees are its greatest assets, and that they ultimately will determine the degree of success IRS has as an organization. For these reasons, IRS spends a considerable amount of time, energy, and resources developing these employees into a highly trained, professional workforce that operates under strict standards of conduct.

While obviously some errors of fact or judgment will occur in a decentralized organization of 96,000 people, the Service believes that, on balance, its employees do meet the high standards set for them. Any behavior or conduct which seems to fall short of these standards should be reported immediately by the taxpayer to the employee's supervisor or the IRS Regional Inspector.

Many people are unaware that assaults and threats to IRS employees represent a real problem for tax administration. The Service views this violence with great alarm, and has developed employee training and related programs to deal with the problem. Further, IRS will cooperate fully with law enforcement officials at all levels in the prosecution of those who threaten or assault IRS employees.

Legislative Affairs at IRS

At the National Office of the IRS, the Assistant to the Commissioner (Legislative Liaison) is the principal advisor to the Commissioner, Deputy Commissioner, and top executives of the Service on all legislative and Congressional matters related to tax administration (except those involving appropriations, which are handled by the Finance Division). There is no field counterpart.

Tax policy matters are handled by the Office of the Assistant Secretary (Tax Policy) at the Treasury Department.

The Legislative Affairs Division, under the direction of the Deputy Commissioner, is the primary staff resource of the Assistant to the Commissioner (Legislative Liaison). The division, which is a part of the Commissioner's office, performs a number of functions, including—

- developing legislative proposals for the IRS (and identifying and evaluating their administrative implications)
- coordinating with other Service activities in the drafting of legislation
- preparing testimony (except appropriations) for the Commissioner's use at hearings
- developing, coordinating, and monitoring plans to implement provisions of new legislation affecting tax administration
- coordinating replies to draft and final GAO reports
- keeping the Commissioner apprised of significant legislative developments

Inquiries in these areas may be addressed to the Legislative Affairs Division on the telephone numbers listed elsewhere in this publication, or by writing to:

Chief, Congressional Correspondence
Unit (C:L)

Internal Revenue Service
Room 3243

1111 Constitution Ave., N.W.
Washington, DC 20224

Addresses and telephone numbers for constituent and other inquiries are listed elsewhere in this publication.

Meetings with National Office Officials

Members of Congress or their staffs sometimes call or write the National Office to request meetings with the Commissioner or senior career officials on cases of interest to their constituents.

As a general rule, neither the Commissioner nor other National Office officials will become involved in active, ongoing tax cases being worked in IRS field offices. After the appropriate field officials have completed their actions, decisions may be reviewed by IRS Regional Commissioners—and later by the Commissioner—but only in extremely rare situa-

tions where there is evidence of arbitrary and capricious treatment of a taxpayer, a failure to follow established Service procedures, or a result not consistent with the mission of the Service. Therefore, Members of Congress or their staffs seeking meetings with IRS officials on constituent-related tax cases should contact the District Director in the local IRS district office serving their state or district. A listing of IRS offices by state is included in this publication.

Members of Congress or their staffs desiring general background information on IRS activities should consult the list of problems and concerns contained in this publication for guidance on how to proceed.

Disclosure Considerations

Disclosure of returns and return information to a taxpayer's designee, including a Member of Congress inquiring on behalf of a constituent, may be made only in accordance with Internal Revenue Code Section 6103. This provision, and certain Treasury Regulations, govern the manner and extent to which disclosure can be made. In most instances, when taxpayers correspond with a Member of Congress about some action the Service has or has not taken with respect to their tax matters, they do not provide a separate disclosure

authorization nor execute a formal power of attorney authorizing the Member of Congress to obtain information about their tax affairs. In such situations, the taxpayer's letter will serve to authorize the disclosure to the extent it is signed and dated and also provides the following:

- The taxpayer's name, address, or SSN/EIN, or any combination thereof, that enables the Service to clearly identify the taxpayer
- The identity of the person to whom disclosure is to be made. Any information that enables the Service to clearly identify to whom disclosure is to be made will suffice. A letter addressed "Dear Sir," which does not specifically refer to the Member of Congress in the letter, would not be sufficient. However, if the Member of Congress forwarded the taxpayer's letter with the envelope showing the letter had been addressed to them, this would be sufficient
- Sufficient facts to enable the Service to determine the nature and extent of the information or assistance requested and the returns or return information to be disclosed. The Service must limit its response to the situation presented by the taxpayer, and only disclose such returns or return information as are necessary to comply with the taxpayer's request for information or assistance

Occasionally Members of Congress, or more likely a member of their staff, will make a telephone inquiry on behalf of a taxpayer. In such situations, the Service may provide only general information such as the meaning of a particular bill, notice,

or letter. The caller will be advised that the Service cannot disclose confidential returns or return information absent receipt of a copy of the taxpayer's correspondence or other written authorization. As an alternative, the Service can offer to contact the taxpayer directly to resolve the problem.

A Member of Congress may write the Service and enclose a copy of a constituent's letter, which meets the requirements of the regulations, and also request the Service to orally provide a designated staff member with the necessary information to respond to the constituent. In such cases, the Service may make a verbal disclosure to the Member of Congress or the designated staff member. The disclosure must be limited to the return information that will be provided to the Member of Congress in the Service's written response.

In situations where a taxpayer sends a Member of Congress a courtesy copy of a letter addressed to another Member, the Service will not honor the copy as a valid waiver of the taxpayer's confidentiality pursuant to IRC 6103(c). An exception to this rule will be made when the taxpayer includes a signed addendum requesting the recipient's assistance in the matter, and the letter otherwise meets the above requirements for a valid disclosure authorization.

Questions on Pending Ruling Requests and Related Items

The IRS is frequently contacted by individuals and other interested parties outside the Service for status reports or comments on the expected outcome of pending ruling requests and technical advice memoranda. These terms are explained in the Chief Counsel and Appeals section of this publication.

Whenever such third-party contacts are made, section 6110 of the Internal Revenue Code, entitled "Public Inspection of Written Determinations", requires that a detailed record of the contact be made and placed in the background file of that ruling or technical advice request. This background file is open to public inspection once the Service completes its review of a particular request.

Congressional callers seeking such information should be aware that a detailed record of their contact will be made and will be open to public inspection.

IRS Programs Likely to be of Interest to Taxpayers

Taxpayer Service

It is the responsibility of Taxpayer Service to provide information, guidance and assistance to taxpayers who write, telephone, or visit an IRS office inquiring about Federal tax obligations. Using information such as tax package instructions, publications, taxpayer education programs, films, and library programs, most taxpayers should be able to meet the requirements of the tax laws. Additionally, Taxpayer Service provides many other services to assist taxpayers in complying with the tax laws. Some of these programs are described below.

Telephone and Walk-in Assistance

Toll-free telephone and walk-in assistance is available to answer questions on taxpayer accounts, IRS procedures, or technical inquiries as defined below.

- **Account Inquiry**—any inquiry that results from a notice or bill, or correspondence related to the processing of a tax return or refund due; and/or requires research in IRS tax accounting records to resolve.

- **Procedural Inquiry**—any inquiry that requests advice, information, or action that only IRS can provide/perform (that is, Freedom of Information requests, Federal Tax Deposit requests, Forms W-2 inquiries); requests information about the operating procedures of IRS (that is, Collection, Examination, Criminal Investigation, Alien Clearance); requests information on IRS programs or IRS sponsored programs

(this is, office hours, locations, Volunteer Income Tax Assistance, Tax Counseling for the Elderly); and/or results from IRS generated correspondence not related to the processing of a tax return (for example, Examination appointment).

- **Technical Inquiry**—any inquiry that requests an explanation of tax law not related to a notice, bill or correspondence; and/or requests an interpretation/service position on current tax law.

Telephone Assistance

Toll-Free telephone assistance is available in all 50 states as well as the District of Columbia, Puerto Rico and the Virgin Islands. Under this system of 32 toll-free answering sites, callers pay only local charges, with no long-distance charge for their call. In FY 1985 we responded to over 41 million calls from taxpayers, 21 million of which came during the filing period.

During periods of peak demand for telephone assistance, one may encounter busy signals when trying to call. Generally, demand is lower early in the morning and later in the week and one may want to call at those times.

Tele-Tax

In 1983, as a supplement to toll-free assistance, the IRS began a new telephone service called Tele-Tax, which provides recorded tax information tapes on about 150 topics. Tele-tax is available 24 hours a day, 7 days a week to taxpayers using a push-button phone. It is also available during normal business hours to taxpayers using a rotary (dial) phone. In FY 1985, 8.3 million taxpayers called this service. In FY 1985, Tele-Tax expanded its service to include automated refund information. This service will answer current year refund inquiries for both push-button and rotary phone users. A complete listing of the

topics available, automated refund information, and the local telephone numbers for Tele-Tax are included elsewhere in this publication, as well as in the 1040, 1040A and 1040EZ tax packages.

Telephone Service for Deaf or Hearing-Impaired Taxpayers

For deaf taxpayers who have access to TV/Telephone-TTY equipment, toll-free telephone assistance is available. The hours of operation of this service are 8:00 a.m. to 6:30 p.m. EST for January through April, and 8:00 a.m. to 4:30 p.m. for May through December. Residents of Indiana may call 1-800-382-4059. Residents elsewhere in the U.S., including Alaska, Hawaii, Puerto Rico, and the Virgin Islands may call 1-800-482-4732.

Walk-In Program

The Walk-in Program is designed to supplement our regular toll-free telephone service and provide the taxpayer with assistance that cannot be obtained over the telephone. During FY 1985, Taxpayer Service provided walk-in assistance at 377 permanent offices and 81 offices opened especially for the filing season. During this period, we assisted approximately 8.1 million walk-in taxpayers.

Taxpayer Education Programs

Volunteer Income Tax Assistance (VITA) Program

The VITA Program is designed to provide free tax assistance at community locations to individuals who cannot afford professional tax help. Trained volunteers assist people, particularly low-income, elderly, non-English-speaking and handicapped taxpayers, with simple tax returns. Assistance is offered at convenient locations such as libraries, community centers and shopping

mails. Some Members of Congress participate in VITA by offering this service from their local offices. If you are interested, please contact the Taxpayer Education Coordinator in the IRS district office serving your state/district.

Tax Counseling for the Elderly (TCE) Program

The TCE Program is administered under the direction of private or public non-profit agencies and organizations in cooperative agreement with the IRS. It is designed to establish a network of trained volunteers who provide free tax information and return preparation to taxpayers 60 years of age or older. Special emphasis is placed on reaching elderly individuals who are disabled or have other special needs. In Fiscal Year 1985, over 1.5 million taxpayers were assisted at over 6,000 sites through this program and the VITA Program together.

Community Outreach Tax Assistance Program

The Outreach Program provides taxpayers with group tax return preparation assistance and tax information seminars presented by IRS employees at community locations. The assistance is directed to low- and middle-income individuals who want or need IRS tax help. Through Outreach efforts, IRS employees and volunteers helped over 400,000 taxpayers at over 6,600 community sites. Taxpayers should contact their local IRS office for schedules and locations of these sessions.

Small Business Tax Workshop (SBW) Program

The Small Business Tax Workshop is designed to provide new and existing small business and self-employed persons with a better understanding of their business tax obligations. The workshop highlights the benefits of good recordkeeping for keeping

track of income and expenses. In addition, the various business tax forms and taxes are covered. Emphasis is given on employer tax responsibilities including the withholding and depositing of federal taxes. Nearly 40,000 persons attended Small Business Tax Workshops in 1985.

Understanding Taxes (UT) Program

The Understanding Taxes program, an introductory tax education course for junior high and high school students, is designed to help young people recognize their rights and responsibilities about taxes. In cooperation with all 50 state departments of education, the District of Columbia, and the Department of Defense, the IRS has expanded the Understanding Taxes program for high school students from history and preparation of tax forms to include the economics of taxation. Teacher training and a video/film series of six 15-minute programs for students will be available during the 1986-87 school year.

Other IRS education efforts included providing instructions at 235 tax practitioner institutes for about 37,000 participants, and expanding student tax clinics into 22 law and graduate accounting schools so that students are available for free counseling and representation of taxpayers involved in IRS examination and appeals proceedings. The IRS provided help in 1985 in preparing amended returns, casualty loss claims, and in getting refunds to taxpayers faster in 111 counties within 14 states affected by floods, hurricanes, tornadoes, and other emergencies and major disasters.

Taxpayer Information Program

Taxpayer information materials are annually disseminated to over 30,000 print and electronic news media in an effort to increase voluntary compliance and insure that taxpayers are aware of their rights and

responsibilities under the tax law. Major areas of program concentration are Taxpayer Assistance, Tax Laws and Procedures and Compliance Improvement. IRS receives an estimated \$34 million of free advertising from print, radio and television media each year.

Seven television and four radio tax clinics were aired during the 1986 tax filing season. It is estimated that a total of 10.1 million persons viewed or listened to these programs, all of which afforded viewers the opportunity to phone in their tax questions. In addition, special tax supplements were placed with 900 newspapers throughout the U.S. with circulations totalling over 23 million readers. A total of 1,900 billboards in 40 states were provided by outdoor advertisers to promote the IRS Volunteer Income Tax Assistance Program.

The IRS also participated in major conventions and various community activities with display units depicting the many types of assistance offered to the public by Taxpayer Service. A year-round information Publication 910 describing the many services available to the public by IRS was made available to taxpayers.

Overseas Taxpayer Service

The Assistant Commissioner (International) provides assistance to U.S. citizens and residents living or traveling abroad at all of the 14 foreign posts during the filing period. This service is available in the 11 largest posts for the entire year. Additionally, year-round assistance is given to taxpayers in Puerto Rico and the Virgin Islands. Walk-in assistance is provided in areas outside the post cities by tax assistants on a traveling tour schedule. As an effort to reach as many U.S. taxpayers as possible, tax information seminars are given at embassies, consulates and chambers of commerce throughout the world.

Problem Resolution Program

The Problem Resolution Program (PRP) was established in 1977 as a result of concern—both within and outside the IRS—about the ability of the Service to respond effectively to taxpayer complaints and problems.

In 1979 the IRS established the position of Taxpayer Ombudsman. The Ombudsman is the principal adviser to the Commissioner for planning and developing the nationwide Problem Resolution Program and is the advocate for taxpayers within the IRS. The Ombudsman provides a platform for taxpayers at the National level to enable them to communicate the difficulties they encounter in complying with the varied and often complex requirements of the tax laws, related regulations and internal procedures.

The Problem Resolution Program is not a substitute for the examination or appeals process; it does not help taxpayers to resolve legal or technical tax questions. The primary objectives of PRP are:

- Making certain that taxpayers' problems not resolved through normal channels are promptly and properly handled
- Identifying systemic or procedural shortcomings and bringing them to the attention of management
- Assuring that taxpayers are made aware of their appeal rights

Each of the IRS's district offices and service centers, and the office of the Assistant Commissioner (International), has a Problem Resolution Program that is directed by a Problem Resolution Officer (PRO). The PRO's are independent of all IRS line func-

tions so they can deal quickly with taxpayers' problems. Every effort is made to resolve a taxpayer problem within five working days. If it cannot be resolved within this time period, the taxpayer is advised of the progress being made. Most cases are settled within 30 days and surveys show that over 90 percent of taxpayers assisted by the program are satisfied with how PRP handled their problems.

Taxpayers who have problems they have been unable to resolve through normal channels should write to their local Internal Revenue Service District Director or call their local Internal Revenue Service Office and ask for Problem Resolution assistance. The Problem Resolution Office will take responsibility for the taxpayer's problem and ensure that it receives proper attention. Although this office cannot change the tax laws or technical decisions, it can frequently clear up misunderstandings that resulted from previous contacts and unravel frustrating unresolved problems.

Tax Forms and Publications

For all Congressional offices, both in Washington and across the country, IRS (through the National Office's Legislative Affairs and Publishing Services organizations) makes a "kit" of tax forms and publications available at the beginning of the tax filing season. This kit contains most of the products IRS provides to public libraries. Included in the kit are a set of reproducible tax forms and instructions; a four-volume reference set of tax information publications; and several other useful products (such as this Guide) including the name of a person to contact in the IRS National Office about tax forms distribution problems or recommendations.

IRS has about 550 different tax forms, instructions and publications which are used by the public to file over 170,000,000 returns each year. In addition to the sheer volume of filers and items, the brevity of the filing season and variances in filer profiles makes the tax forms distribution effort a complex process.

IRS does not rely on a single means of making forms available to the public, but instead has developed a network of programs and systems to accomplish this task. Likewise, each program does not address everyone, but for most individual taxpayers there are several options available.

Listed below are the major components of the IRS forms distribution network. They may prove helpful in explaining to taxpayers how they may obtain IRS forms and publications.

Tax Package Mailout

Each year IRS mails tax packages to over 96 million taxpayers who filed tax returns previously. There are seven different individual packages, with the most appropriate one being sent to taxpayers according to their prior filing profile. For many, these packages contain all the necessary forms and instructions required to file their return. (In recent years, to avoid waste and unnecessary expense, IRS has been investigating the feasibility of not automatically sending tax packages to individuals who have their return done by a professional preparer. To these taxpayers, IRS sends a reminder postcard and the individualized peel-off label for filing.) Tax packages and postcards are delivered to taxpayers between December 26 and January 7 each year. All tax packages contain a handy order form which can be mailed to IRS to obtain any additional forms or publications needed.

IRS Offices

IRS has about 600 district offices and suboffices open to taxpayers throughout the country. Depending upon the demand in each community and the resources available, most of these offices furnish a variety of forms and publications via self-help racks or over-the-counter.

Libraries

There are over 18,000 public, educational and military libraries that have volunteered to help IRS make forms and information accessible to the public. All of these libraries maintain reproducible copies of about 80 different forms, and reference volumes containing over 60 tax information publications. Many of these libraries also stock supplies of the most frequently requested tax forms, instructions, and publications. Libraries have proven to be valuable resources for IRS as they are conveniently located; service and community oriented; and usually open evenings and weekends—when many taxpayers are likely to be working on their tax returns. Generally, libraries provide this service between January and April.

In addition to forms, many libraries have audio cassettes and many have videotapes. The cassettes give simple, step-by-step instructions which guide the listener through completion of Forms 1040EZ, 1040A, and 1040 and Schedules A, B and W. There is also information for military personnel and a series of tax tips. The videotapes also give instructions for completion of Forms 1040EZ, 1040A, and 1040 and Schedules A&B.

Information for the Blind

Braille materials are available at Regional Libraries for the blind and physically handicapped in conjunction with the Library of Congress. These materials include Publication 17, Your Federal Income Tax; Publication 334, Tax Guide for Small Business; Forms 1040, 1040A, and 1040EZ; Schedules A and B, W, and instructions, and the tax tables.

Banks and Post Offices

During the filing season, over 39,000 banks and post offices nationwide stock supplies of the most frequently needed individual tax forms and instructions—Form 1040; its Instructions; Forms 1040A and 1040EZ; their Instructions; and Schedules A&B and W.

Tax Information

The IRS has prepared a database of tax information that is available through commercial information retrieval services. These services are accessible on a subscription basis through computer terminals that are equipped with modems.

The data base consists of Taxpayer Information Publications, answers to the most commonly asked tax related questions, and other items. The database contains information that can be used in preparing Federal tax returns and as a reference source for year-round tax planning.

Telephone Orders

All tax packages and local telephone directories list "forms only" numbers which taxpayers can use to call IRS to order tax forms and publications. These lines are staffed by IRS personnel. Taxpayer forms orders are filled within 24-48 hours and sent out to the requester. IRS fills about 7 million of these telephone orders each year.

Write-In Orders

Many taxpayers find it convenient to use the handy order forms contained in the back of the tax package, or they may simply send written requests for forms to the IRS order fulfillment center listed for their state:

For the States
or areas of:

Alaska, Arizona,
California, Colorado,
Hawaii, Idaho,
Montana, Nevada,
Oregon, Utah,

Distribution
Center:

P.O. Box 12626
Fresno, CA
93778

Washington,
Wyoming

Illinois, Indiana, Iowa,
Kansas, Kentucky,
Michigan, Minnesota,
Missouri, Nebraska,
New Mexico, North
Dakota, Ohio,
Oklahoma, South
Dakota, Texas,
Wisconsin

P.O. Box 9903
Bloomington, IL
61899-0003

Alabama, Arkansas,
Connecticut,
Delaware, District of
Columbia, Florida,
Georgia, Louisiana,
Maine, Maryland,
Massachusetts,
Mississippi, New
Hampshire, New
Jersey, New York,
North Carolina,
Pennsylvania, Puerto
Rico, Rhode Island,
South Carolina,
Tennessee, Vermont,
Virginia, Virgin
Islands, West Virginia

P.O. Box 25866
Richmond, VA
23260

Practitioners

IRS has a program to furnish professional tax return preparers—tax practitioners—with copies of IRS tax returns. The program is cyclic in nature and begins in September with the mailout of IRS Publication 1045, Information and Order Blanks for Preparers of Federal Income Tax Returns. This publication is sent to all accounts on the IRS Tax Practitioner Mailing File. As the title of Publication 1045 indicates, there are order blanks (Form 3975 Series) contained in the publication which enable preparers to submit a consolidated order for the filing season. Between November and February, IRS fills the orders as families or groups of forms are printed. Since all forms are not published at the same time, this process ensures that return preparers can get the earlier approved forms as soon as possible.

Beginning in October 1986, IRS no longer provided bulk quantities of tax forms to tax practitioners, although IRS will continue to provide informational copies of tax forms and a variety of information publications. The decision was carefully considered over a long period of time, and included extensive discussions with representatives from the practitioner industry. All practitioners on IRS' mailing list received letters in July of 1986 advising them of this change. A variety of factors, including staffing limitations and the \$6 million dollar cost associated with the program, were critical considerations.

IRS will continue to annually survey practitioners. However, practitioner firms will be able to obtain up to, but no more than, 15 copies of most tax forms they order. If more than 15 copies are required by a practitioner firm, they will have to photocopy the forms or purchase them from a commercial printer. Practitioner firms will be able to obtain up to but no more than two copies of any instruction or taxpayer information publication (500 and 900 series publications). IRS will continue to provide one copy of items such as Package X, Informational Copies of Federal Tax Forms; Publication 17, Your Federal Income Tax; and Publication 334, Tax Guide For Small Business, to individual practitioners.

Additionally, reproducible proof copies (repros) of tax forms and instructions will be available at a cost of \$1 per page. Practitioners may purchase repros and take them to commercial printers for reproduction. Anyone interested in obtaining repros can order Publication 1192, Catalog of Reproducible Forms and Instructions, on the appropriate order blank (Form 3975D) in Publication 1045.

Because filers of certain optically scanned information returns are assessed penalties for filing on improper forms, there will be no maximum limit set for these items (i.e. W-2 series, 1099 series). These forms will be listed on a separate order blank (Form 3975C) in Publication 1045.

Package X is intended as a source of forms that can be reproduced. To help ensure that practitioners have copies of tax forms, it will be expanded to include more items than are currently contained. It will also be expanded to a two-volume set to include "late" items. However, Package X will not be an all-inclusive compilation of every tax form available.

The Superintendent of Documents at the Government Printing Office will sell bulk quantities of the 30 tax forms that are most often requested by tax practitioners. A Superintendent of Documents order blank (Form 35-65) will be included in Publication 1045.

Employers

Each year IRS fills close to a half million orders from employers for employment type forms such as W-2, W-4, and 1099's. In September all employers of record are mailed a Publication 393, Federal Employment Tax Forms. This publication contains some forms, some information and an order blank, Form 7018. Employers submit their orders to an IRS order fulfillment center where they are filled and shipped beginning in late October.

Embassies and Consulates

The Assistant Commissioner (International) coordinates a program which provides tax forms and publications to over 250 U.S. embassies and consulates around the world. December of each year begins a series of shipments which are designed to make filing materials available to the many U.S. taxpayers travelling or stationed abroad.

Prior Year Tax Forms

Taxpayers may have a need to file returns for prior tax years. Because of several factors—the infrequent need, the large variety of tax forms, and the number of tax years past—requests for these items are filled from one, nationally centralized site. IRS's Central Region provides this service to the

public. Requesters can call IRS and their order will be forwarded to the IRS's Prior Year Tax Forms Program in Florence, Kentucky for fulfillment.

Electronic Filing of Individual Tax Returns

In July of 1985, the Service published in the Federal Register an announcement of an electronic filing test for the 1986 filing season. This test was designed to accept electronically-transmitted tax year 1985 individual income tax returns (refund only) from qualified automated return preparers in three metropolitan areas: Phoenix, Arizona; Cincinnati, Ohio; and Raleigh-Durham-Fayetteville, North Carolina. The objectives of this test were to provide a live environment for testing systems concepts, to measure Service costs and benefits, and to gauge whether taxpayers and preparers would be attracted to electronic filing by the possibility of faster processing (e.g., faster refunds). In the test, returns from the three metropolitan areas were all transmitted electronically to the IRS service center in Covington, Kentucky, where a minicomputer performed the special processing required.

The impetus for this project stems from the fact that a growing number of tax preparation firms use computers to prepare individual tax returns. In these cases the preparers are required to convert machine language data into printed returns to be filed with the Service. By filing these returns in machine language, it is expected that significant benefits will be provided to the preparers (e.g., less paperwork, better utilization of computer equipment), the taxpayer (enhanced error-checking methods will produce a quicker turnaround time with

higher quality processing), and to the Service (reduced costs, faster input processing, improved quality, and faster, cheaper and more convenient storage of returns).

With the success of the 1986 test, an expanded test will be implemented in the 1987 filing system. The expanded test will include:

- Several additional metropolitan areas (Milwaukee, WI; Albany-Schenectady-Troy, NY; Sacramento-Stockton, CA; Norfolk-Virginia Beach-Newport News, VA)
- More schedules and forms, making electronic filing available to a broader range of taxpayers—an estimated 90-95 percent of taxpayers
- Direct deposit of refunds, through electronic fund transfer, as an option in the three original pilot districts

The 1987 test will also study the use of laser technology for archival storage and retrieval of electronically-filed returns.

Under the umbrella of electronic filing, the Service also is studying the filing of various tax returns on magnetic media. Principal efforts are geared to developing test systems for Forms 1041, U.S. Fiduciary Income Tax Returns, and Forms 1065, U.S. Partnership Return of Income. Magnetic media filing of other returns will also be studied.

All these approaches to electronic filing are designed to fit into the traditional role of IRS return processing:

- Preparers/service bureaus/networks will not have any "ownership" of electronic data or market rights beyond those which currently govern paper returns and/or electronic data movement between preparers and service bureaus.
- Electronic filing will be voluntary. All costs to comply with Service filing requirements will be borne by the preparers/service bureau/networks.

- Existing rules on disclosure and privacy of tax return data will continue to apply.
- Special security measures will be taken to prevent unauthorized submitters from filing electronic returns. Further, the system design incorporates a physical break between receipt of electronic data (and conversion to magnetic media) and subsequent processing.

Information Returns Program (IRP)

The IRS document matching program, also referred to as the Information Returns Program, is a largely computerized compliance program used by IRS to match third party information on items such as wages, interest, dividends, and certain deductions with the amounts reported by taxpayers on their income tax returns. IRS also uses the information to identify people who are reported to have received income, but did not file returns.

Through this program the Service is able to identify instances in which the third party data differs from that shown on taxpayers' returns. In the event of a mismatch, the Service seeks first to reconcile the discrepancy by analysis of the original return and then, if necessary, by contact with the taxpayer.

The method for contacting taxpayers is a document called a CP-2000, "Proposed Changes to Income, Payments, or Credits." As the program has grown, literally millions of CP-2000's have been sent out each year. Consequently, it is important to understand the purpose and effect of a CP-2000.

The document matching program identifies mismatches of information. Mismatches of information arise from a wide variety of circumstances other than underreporting income or overstating deductions. For example, payers may make mistakes in reporting income, the income reported by the payer may be included as part of another number on the taxpayer's return, the taxpayer may have changed his or her name, the amount may not be properly attributable to the tax year in question, and so forth.

A CP-2000 is not a demand for payment, but a request for the taxpayer's assistance in an effort to reconcile the mismatch of information. A CP-2000 is not a collection notice, but the matter will turn into a collection case if the taxpayer fails to provide information to reconcile the discrepancy. As a result, it is important that taxpayers cooperate in resolving the issue. In light of the high costs of face-to-face examinations by IRS revenue agents, the Service will continue to be increasingly dependent upon the document matching program to improve tax compliance.

Perhaps more important than its role as an enforcement tool, the program significantly enhances overall voluntary compliance by helping taxpayers accurately report their income and deductions. In the large majority of instances, this information is provided to taxpayers in January or February following the tax year in question. Experience indicates that taxpayers collect these information documents and use them in preparing their returns. This process reduces the likelihood that a taxpayer may inadvertently neglect to include in income items such as a dividend check or interest on a small savings account. On the other end of the program, when the IRS contacts taxpayers with the information provided by their bank or broker, many individuals give us favorable comments about the program.

As noted earlier, the document matching program is large and growing. IRS received some 787 million information documents in the tax year 1984 program. Overall, 99% of the documents received (on both magnetic media and paper) were matched in 1985. As a result, more than 3.6 million taxpayers were notified in 1985 of potential discrepancies in their tax information, and another 3 million taxpayers received notices of apparent failure to file tax returns.

Examination

Examination administers a nationwide audit program involving the selection and examination of all types of Federal tax returns (except exempt organization and alcohol, tobacco, and firearms) to determine correct liabilities of taxpayers. Examinations are conducted at either the "field", "office" or "correspondence" (service center) level.

Field audits are examinations of individuals, partnerships, and corporations which generally occur at the taxpayer's place of business. Office audits usually involve individuals and are conducted through interviews at an IRS office. Correspondence audits are conducted primarily through the mail by service centers and involve the Information Return Program (IRP) and other correction and examination programs.

The Examination organization is decentralized. National Office Examination administers the national Examination program. Authority with respect to a specific tax return examination rests with the district office or service center conducting the examination of the taxpayer.

The Assistant Commissioner (Examination) is the principal operational official for the Examination program. He is responsible for developing programs which carry out Service policies and plans and supervising pro-

gram execution. These programs and plans provide for determining types and degrees of noncompliance and for taking effective action to increase compliance. In addition, he supervises the performance of certain centralized Examination functions and tax information activity. The Assistant Commissioner takes final action for the Commissioner on issues concerning Joint Committee reports formally presented by the Joint Committee on Taxation, and represents the Commissioner before Congress on matters relating to the operations of the Examination program.

Examination Issues

Selection of Returns

Taxpayers are often concerned about the reasons returns are selected for examination. The Service has several highly-objective, statistically valid methods for selecting returns. All individual income tax returns are subject to this process.

The majority of returns are selected through a computer program using a mathematical technique to identify those returns having the greatest probability for error. Another computer method, limited in application compared to the preceding method, selects returns by random sample for use in a program which measures taxpayer compliance with the tax law. The remaining selection methods consists of supplemental systems addressing specific non-compliance areas such as tax shelters, tax protesters, returns containing deductions for unallowable items, and returns in which certain income amounts do not match with amounts reported by third parties—for example, Forms W-2 provided by employers and Forms 1099-INT provided by banks or other payers of interest income.

Repetitive Examinations

Taxpayers become concerned when their returns are examined for several years, usually consecutively. This generally leads to feelings of harassment, even though the

returns may have been selected for different and legitimate reasons.

Generally, tax returns are selected for examination based upon a mathematical formula. This formula does not, however, consider factors occurring outside the tax year under review. As a means of giving consideration to prior examination results so as to avoid unwarranted repetitive examinations, it is Examination's practice to conclude examining an issue where an examination of the same issue in either of the two preceding years resulted in a no-change or a small tax change. This procedure only applies to individual non-business returns.

Frivolous Return Penalties

TEFRA (the Tax Equity and Fiscal Responsibility Act of 1982) provided for the immediate assessment of a \$500 penalty against taxpayers who, in furtherance of a frivolous position or with a clear intent to impede tax administration, file returns that do not contain information from which a reasonably correct tax liability can be determined or that clearly indicate that the tax liabilities shown are incorrect. Numerous taxpayers who have had this penalty asserted against them have questioned it.

Situations in which a penalty has been asserted include returns in which frivolous constitutional arguments were made, returns in which a frivolous deduction, e.g., "war tax deduction", was claimed, and returns in which wages earned were claimed as non-taxable income. Having no desire to penalize dissent unconnected with the self-assessment process, Examination has taken steps to ensure the penalty is applied fairly and uniformly. For example, the penalty is not assessed where the taxpayer provides irrelevant comments in the margins or on attachments but the return is acceptable in all other respects. In addition, to help ensure the penalty is judiciously asserted, Examination requires that such penalty cases be reviewed before being assessed.

Interest Computations

Taxpayers often question how the IRS computes interest assessed against them on taxes due. Taxpayers also frequently confuse an assessment for interest with that of a penalty.

The Internal Revenue Code provides for the charging of interest on taxes owed for the period beginning with the due date of the return and ending with the earlier of:

1. the date full payment is received.
2. the date the signed deficiency agreement is received plus thirty days; or
3. the date the tax is assessed.

The Code also provides for the compounding of interest on a daily basis.

Form W-4 Program

Employees are required to complete a Form W-4, Employee's Withholding Allowance Certificate, so employers can withhold Federal income tax from their pay. The Service developed the W-4 Program because of concerns over increasing abuse by tax protesters and others who file erroneous Forms W-4 to avoid withholding of income tax from their wages. The objective of the program is to encourage a high level of voluntary compliance with the provisions for tax withholding.

Information on the Form W-4 includes the employee's marital status and number of withholding allowances claimed. By adjusting the number of withholding allowances, employees try to match the amount of tax withheld from their wages with their anticipated tax liability. Employees may also use Form W-4 to claim exemption from withholding when they do not anticipate a tax liability and they meet certain conditions. Employers are required to submit to the IRS W-4's claiming 15 or more exemptions and W-4's claiming exemption from withholding. These are usually submitted with the Employers' Form 941.

Abusive Tax Shelter Promotions

In the past, Examination has used an "after-the-fact" approach to identifying and examining abusive tax shelter returns. Now, in addition to normal examination techniques, IRS is employing several innovative "front-end identification" programs designed to identify possible abusive tax shelter promotions before an investor return is processed at a service center and before a refund is issued.

Under Internal Revenue Code (IRC) section 6700 the Service can impose a penalty against any person who promotes an abusive tax shelter. The penalty is \$1,000 per activity or 20 percent of gross revenues derived from the promotion. It is not necessary to have a return filed in order to assess the penalty. Similarly, IRC 7408 permits the Service to enjoin a promoter from selling abusive shelters. In conjunction with these efforts, pre-filing notification letters may be issued to advise investors, in advance of filing a return, of the possible consequences arising from claiming deductions/credits derived from an abusive tax shelter. Refunds relating to the identified shelter may also be held until an examination is complete.

Service centers have established Abusive Tax Shelter Detection Teams to identify abusive tax shelter promotions and their related investor returns during processing. Once identified, refunds are immediately suspended pending further review by district, regional office, and national office personnel.

Collection

The Assistant Commissioner (Collection) is charged with the responsibility of collecting delinquent taxes and securing delinquent returns. In the National Office in Washington, D.C., officials set policy and write

procedural guidelines for all field offices. The field offices are divided into three major components:

- Service Center Collection—where bulk processing is handled such as mailing and analyzing most computer generated correspondence.
- Automated Collection System (ACS)—where taxpayers are contacted by telephone
- District Office Collection—where field contacts are made.

The Collection Process

Notice and Demand

Over a period of up to six months, a taxpayer will be sent up to five computer notices requesting payment and advising that levy or seizure action may be taken if requests for payment are ignored. Publication 586A, The Collection Process (Income Tax Accounts), and Publication 594, The Collection Process (Employment Tax Accounts), describe the collection process in detail and outline the taxpayer's and Service's obligations and responsibilities. A copy of the appropriate publication is included with the second notice to each taxpayer, advising contact with the Service. The last or "final notice" is delivered in person or sent by certified mail.

Both the computer notices and the publication advise the taxpayer that a Notice of Federal Tax Lien can be filed if the requests for payment are ignored. Because of the potentially serious consequence of a lien, the Service will not file until reasonable efforts have been made to contact taxpayers personally or by certified mail and afford them the opportunity to make payment.

Telephone Contact

If the taxpayer does not pay the liability in full or make satisfactory arrangements to liquidate the liability in response to these notices, the account is sent to an

Automated Collection System (ACS) site for telephone contact and other processing. If a levy source is available (e.g., taxpayer's bank), a Notice of Levy is issued. Where levy sources are not available, Collection attempts to determine a levy source when the taxpayer is contacted or by contacting third parties (e.g., state employment commissions). To avoid improper levy action, prior to issuing the Notice of Levy, Collection researches the computer to ensure that the taxpayer has been given credit for all payments. Generally, levy actions are taken prior to other methods of enforcement (e.g., seizure and sale of assets).

Field Contact

Unresolved accounts in the Automated Collection System office are sent to the Collection Field function for revenue officer contact. Revenue officers generally attempt to contact and resolve matters with taxpayers prior to taking enforcement action.

Collection Information Statement/Hardship

If the taxpayer advises that he/she cannot pay the liability, Collection will secure a Collection Information Statement which outlines the taxpayer's assets and liabilities. If an analysis of the financial information in this Statement shows that the taxpayer can pay, immediate payment is requested. If the analysis shows that immediate full payment would create a hardship on the taxpayer, Collection will enter into an installment agreement, conditioned upon the taxpayer remaining current on all Federal taxes. There are also provisions to designate accounts "currently not collectible" until such time as the taxpayer's financial condition improves.

Enforcement Action Taken by Field Personnel

A revenue officer handling a particular case may file a Notice of Federal Tax Lien, serve additional levies to attach funds due the taxpayer from a third party, or seize assets and offer them for sale.

Levy and Seizure Authority

In a unanimous decision (*G.M. Leasing Corporation vs. United States*, 435 U.S. 923, 1977) the Supreme Court upheld the Service's power to levy and seize without a court order. Justice Blackmun, delivering the opinion of the Court, wrote "... the Court has recognized that compulsion on the part of the Service occasionally is required in the enforcement of the revenue laws. ... Indeed, one may readily acknowledge that the existence of the levy power is an essential part of our self-assessment tax system and that it enhances voluntary compliance in the collection of taxes. ..."

Release of Federal Tax Lien

Under Section 6325(a) of the Code, a tax lien can legally be released only: (1) when the tax liability covered by the lien is fully satisfied, or (2) when collection of the tax has become unenforceable by reason of lapse of time (generally six years), or (3) when an acceptable bond is posted guaranteeing payment of the tax. This Code section and its implementing regulations require the IRS district director to issue a certificate of release of lien within 30 days of determining one of the above events has occurred.

Safeguarding Taxpayers' Rights in the Collection Process

Some taxpayers are unaware of the safeguards built into the collection process to protect their rights. For example, no tax can be collected until it is legally established that a tax is owed. This most often occurs when a taxpayer either has admitted a tax liability (such as filing a return showing a balance due) or has lost a tax case in court.

An audit determination may also show that additional tax is owed, but that is not in itself legally binding. The taxpayer may appeal the audit results within IRS. The taxpayer also has appeal rights in court. The

court decision will determine if additional tax is owed.

Perhaps the most important additional safeguard in the process is the willingness of IRS to cooperate with those taxpayers making an honest effort to meet their obligations. For example, as previously mentioned, installment payment agreements can be arranged in cases where immediate full payment would cause the taxpayer hardship. However, a distinction must be made between actual "hardship" and mere "inconvenience" for the taxpayer.

Reimbursement of Bank Charges Caused by Erroneous Levies

Taxpayers who have had to pay bank charges resulting from erroneous levies placed on their bank accounts by IRS can now be reimbursed for up to \$1000 for those charges. The IRS determined in May, 1986, that taxpayers who have paid charges resulting from these types of actions are entitled to reimbursement under the Small Claims Act. Those who are contesting the technical or legal merits of a levy would not have a claim under this policy.

The claims can cover a bank's fee for processing a levy as well as charges for overdrafts directly caused by the levy. IRS will reimburse taxpayers with legal claims when it determines that:

- IRS caused the error,
- the taxpayer has not contributed to the continuation or compounding of the error, and
- the taxpayer responded on time to any contact by IRS and provided sufficient documentation as requested before the IRS imposed the levy.

Claims for reimbursement must be filed on Form 8546, Claim for Reimbursement of Bank Charges Incurred Due to Erroneous Service Levy, within one year after being charged with the fee(s). Taxpayers should

mail the claims to the address on the levy and include a copy of the levy and verification that the taxpayer paid the charges.

All IRS district and service center directors have been delegated the authority to approve or reject these claims. There is no appeal process provided for in the Small Claims Act. ACS levies are handled in the service centers. This is the only IRS address on ACS levies, so it is the only location easily identifiable to the taxpayer.

If a claim is approved, the taxpayer is asked to sign a voucher which states that this settlement is being accepted as final and is a complete release of any further claims against the federal government and its employees. Once that is signed, it is sent to the General Accounting Office (GAO) Claims Division, which must certify it for payment. The voucher is then sent to the Financial Management Service of the Treasury Department, which sends a check to the taxpayer.

Collection Issues

Employment Tax Delinquencies

The Service considers employment tax delinquencies the most serious type of delinquency, because the tax consists mainly of money withheld from employees' wages. Collection emphasizes in numerous small business workshops and in tax publications that the employer holds these funds in trust for the Federal government and must not use them for any other purpose. Since "trust fund" tax delinquencies tend to pyramid rapidly, it is important for the Service to take prompt and effective action when an employer does not comply with the requirements of the law.

Seizure of a Personal Residence

Collection views the seizure and sale of a personal residence as a very serious matter. Prior to seizure, the revenue officer must determine that the taxpayer has sufficient equity in the residence to yield net proceeds for application to the tax liability.

In addition, the next two higher levels of management must concur with the revenue officer's decision to seize. Once a seizure is made, the taxpayer still has time to make arrangements to pay the liability before the property is sold. Finally, even if a taxpayer's residence is sold, the taxpayer has 180 days after the sale to redeem the property by paying the purchaser the amount paid at the sale, with interest.

Use of Private Collection Agencies

The Internal Revenue Service is prohibited by law from using private collection agencies to collect delinquent Federal taxes. Internal Revenue Code Section 6103 limits the amount of tax return information which can be disclosed to private debt collectors. Other sections of the Code require Treasury to collect the revenue and restrict enforcement authority to Service employees. Further, Collection believes it is in the best interest of the public and the Service that the Internal Revenue Service retain sole responsibility for collecting delinquent taxes.

Criminal Investigation

The Criminal Investigation mission is to encourage and achieve the highest possible degree of voluntary compliance with the Internal Revenue laws. This is accomplished as follows:

- 1) By identifying areas of willful non-compliance of taxpayers and the methods they use to evade tax laws;
- 2) By investigating possible criminal violations of income, estate, gift, employment and certain excise tax laws and recommending appropriate civil and criminal sanctions when warranted;
- 3) By measuring the effectiveness of our investigative efforts; and

- 4) By protecting persons and property.

Prompt, fair, and vigorous enforcement of the tax laws is vital to the effective functioning of the U.S. Government. Our investigation and apprehension of tax evaders not only protects the public revenues but also warns potential tax evaders of the high price one may pay for illegal efforts to defeat our voluntary assessment tax system.

Criminal Investigation special agents target their program efforts among a broad spectrum of the public. In a recent fiscal year, Criminal Investigation recommended prosecutions of taxpayers in more than 60 different industries and occupations. Included were wage earners, accountants, doctors, self-employed persons, corporate officers, corporations, attorneys, public officials, racketeers, narcotics traffickers, illegal tax protesters, abusive tax shelter promoters, and money launderers. Criminal investigations of fraud in large corporations have disclosed corporate slush funds, illegal political campaign contributions, bribes by American and foreign officials, and the laundering of illegitimate funds through international corporations.

During FY 1985, Criminal Investigation initiated nearly 6,100 investigations. Our special agents recommended prosecution in some 3,200 cases. There were 2,091 taxpayers sentenced; 64% of those sentenced received prison sentences for their actions.

Criminal Investigation Issues

Illegal Tax Protesters

A number of individuals are using a variety of methods to illegally oppose paying income taxes. Frequently, illegal tax protesters write their congressional representatives regarding their beliefs on the constitutionality of taxes. The following list of illegal tax protest methods may assist in identifying these baseless complaints.

Constitutional Basis—refusal to include tax return information on Form 1040 or Form 1040A. Constituent claims that to do so would violate their Constitutional rights.

Fair Market Value—reduces their gross income on the tax return because of the declining value of the dollar.

Gold/Silver Standard—files a return with statement that wages, etc., are not taxable unless paid in gold or silver; argues paper money is not legal tender.

Blank Form 1040 or Form 1040A—files a return furnishing only a name and address or files a return with the term "object" or "Fifth Amendment" entered on each line.

Non-Payment Protest—non-payment or underpayment of tax based upon some type of protest statement written on or attached to the return.

Protest Adjustment—similar to non-payment protest in that the return contains specific unallowable items (such as deductions, exclusions, etc.) identified to some type of protest.

Mail-order Ministries—receives income from non-religious sources and declares it as non-taxable because of "vow of poverty." This scheme also involves returns where the individual reports gross income and deducts substantial amounts or all such income as a contribution deduction.

Protester Letters and Cards—uses correspondence to protest the use of taxes for war, defense, or other government funded projects and indicates this will affect their reporting and payment of taxes.

Family Estate Trusts—files Form 1041 indicating a trust has been established providing that his/her wages or other income funds the trust, and the trust then pays for the expenses of the individual. The expenses are claimed as administrative expenses of the trust, resulting in the individual paying no tax and the trust paying little or no taxes.

W-4-Excessive Overstatement of Allowances—claims excessive allowances to

eliminate withholding of Federal taxes from wages.

Forms 843 and Amended Returns—files Form 843 Claim or Amended Form 1040 or Form 1040X returns to obtain a total refund of taxes.

High-Level Drug Leaders Program

Criminal Investigation has increased its commitment to combat illegal narcotics trafficking. Financial investigations are often the only way the government can reach the upper echelons in criminal organizations, and the IRS typically investigates high-level traffickers and their corrupt bankers and financiers.

Criminal Investigation is an active participant in the Organized Crime Drug Enforcement Task Force Program working in cooperation with the FBI, DEA, and other Treasury agencies. IRS agents have been recognized within the Task Forces as "financial experts". One reason for this recognition is the Service's unique ability to identify the "professionals" in our society who profit from narcotics trafficking. Included in this category are accountants, attorneys and wealthy businessmen who help finance shipments of narcotics and who are the silent partners in the drug business.

Undercover Operations

An undercover operation is an investigative technique in which an authorized IRS special agent assumes an identity other than his or her own for the purpose of legally securing information or evidence necessary in an official inquiry relating to criminal violations enforceable under the investigative jurisdiction of the IRS. The Internal Revenue Manual contains guidelines for special agents assuming an undercover identity. Undercover operations must be approved by regional or National Office officials.

Fraudulent Tax Shelters

Many so-called tax shelters offering substantial tax benefits are actually nothing

more than a fraud under the guise of a tax shelter. Some of the characteristics of fraudulent tax shelters are:

- 1) Promotion package purports to offer tax advantages from assets which do not exist.
- 2) Transactions which have not taken place and will not take place in the future.
- 3) Over-valued asset appraisals.
- 4) Documents which are fraudulently back-dated.

Certain Banking Violations

The Bank Secrecy Act (Title I and II of Public Law 91-508) was enacted in October 1970 to assist Federal law enforcement agencies in the investigation of illegal activities such as drug trafficking and tax evasion. The Secretary of the Treasury then issued regulations to implement this law in Title 31, Code of Federal Regulations. Criminal Investigation's enforcement of Title 31 involves investigation of money laundering activities involving certain financial institutions and the circumvention of currency reporting regulations.

Over the past decade the Title 31 reporting requirements, and the Currency Transaction Report provision in particular, have emerged as the primary statutory weapon against money laundering. In the last 4 years we have presented evidence that led to the conviction of 39 banks, with criminal fines ranging from \$1,000 to \$1,240,000.

Reporting Possible Tax Violations

Unsolicited communications and information alleging or indicating a violation of the tax laws fall within the investigative jurisdiction of the IRS. All tax-related information is processed and evaluated by IRS.

IRS Summons

IRS has the authority to issue a summons and take testimony under authority granted to the Secretary or his or her delegate. The agency may also issue a third-party summons to secure information from another source in the course of an investigation.

International

A new Assistant Commissioner (International) was established May 12, 1986, to coordinate the Service's various international tax activities. Three organizations—the Foreign Operations District, the International Programs Section of the Assistant Commissioner (Examination), and the Tax Administration Advisory Services Division—were consolidated and restructured to form the new organization.

The Assistant Commissioner (International) has multifunctional responsibility for international tax program development and compliance. The Assistant Commissioner is the principal official responsible for international tax administration matters and serves as the Competent or Taxation Authority in administering and applying the exchange of information and administrative assistant provisions of tax conventions of the United States and assists in the resolution of double taxation cases. The Assistant Commissioner is responsible for administering Service programs at the 14 foreign posts. The Assistant Commissioner represents the Commissioner in relationships with the Congress, the Department of Treasury, other federal agencies, foreign government, foreign tax authorities, and international tax organizations.

Programs Developed and Administered

The Assistant Commission (International) assists in the development of tax conventions and exchange of information agreements. In addition, the office provides technical assistance to modernize and strengthen the tax administration systems of foreign, state and territorial governments, in line with the foreign policy of the United States and its commitments to state government and international organizations in tax administration enhancement activities. The Assistant Commissioner develops, implements and evaluates programs for the examination of international

aspects of cases examined by district examiners through direction and oversight of the International Enforcement Program.

In addition to providing leadership and program guidance for the Service on International matters, the Assistant Commissioner (International) administers the internal revenue laws and related statutes as they relate to U.S. taxpayers doing business or residing abroad, corporations and businesses whose books and records are maintained outside the U.S. and non-resident aliens deriving income from sources within the United States. These compliance activities are carried out by International's operating functions: the Examination, Collection, Taxpayer Service and Criminal Investigation Branches.

Federal/State Coordination Program

The Assistant Commissioner (International) is responsible for coordinating information exchanges between the federal and state governments. In addition, the Assistant Commissioner assists in the development of cooperative programs with states to support compliance efforts of common interest.

Employee Plans— Exempt Organizations

The Office of the Assistant Commissioner (Employee Plans and Exempt Organizations) was established by the Employee Retirement Income Security Act of 1974, the only such IRS office mandated by statute. The Act provided that the Assistant Commissioner would be responsible for carrying out such functions as the Secretary or his delegate might prescribe with respect to employee plans, as well as tax-exempt organizations and actuarial matters.

The Assistant Commissioner (Employee Plans and Exempt Organizations) is the principal assistant to the Commissioner in the uniform interpretation and application of the Federal tax laws on matters pertaining to the Employee Plans, Exempt Organizations and Actuarial determinations; in encouraging and achieving compliance in these areas; and in providing effective functional supervision of these activities in the field. Employee Plans and Exempt Organizations is unique within the Service in that its primary function is regulatory in nature and not oriented toward tax collection, and its responsibilities involve both technical activities and field activities. These include:

- issuing determination letters and opinion letters on matters relating to employee plans and private foundations and other exempt organizations;
- publishing Revenue Rulings, Revenue Procedures and other Releases for the guidance and information of taxpayers and Service personnel;
- issuing Internal Revenue Manual Documents for the guidance of Service personnel; and
- planning, implementing and evaluating nationwide programs for the issuance of determination letters and the examination and investigation of returns.

The Assistant Commissioner (Employee Plans and Exempt Organizations) provides advice and assistance throughout the Service, to the Department of the Treasury, other Government agencies, including State Governments and Congressional Committees, and maintains particularly close liaison with the Department of Labor and the Pension Benefit Guaranty Corporation. The Assistant Commissioner also directs, coordinates and evaluates the activities of the Employee Plans Technical and Actuarial Division, the Exempt Organizations Technical Division, and the Employee Plans and Exempt Organizations Operations Division.

Chief Counsel and Appeals

As counsel for the Internal Revenue Service, the Chief Counsel is responsible for representing and advising Service officials, both in the National Office and in field offices, in all litigation and other legal matters, both tax and non-tax. The Chief Counsel, who is appointed by the President and confirmed by the Senate, is an Assistant General Counsel of the Treasury Department.

The office of Chief Counsel is primarily a field function, with approximately 70 percent of its attorneys located in 51 district counsel offices under the overall direction of seven regional counsels. The regional counsels also direct seven regional directors of appeals, who oversee IRS's administrative appeals process and the activities of appeals officers in almost 100 locations across the country.

Among the functions performed only in the National Office are those involving legislation, regulations, letter rulings, revenue rulings, technical advice memoranda, and revenue procedures.

Legislation and Regulations

The Associate Chief Counsels (Technical and (International)), through the **Legislation and Regulations Division** and the **Employee Plans and Exempt Organizations Division**, participate in the development of tax legislation and draft regulations.

Legislation

The divisions noted above provide primarily technical assistance to the Commissioner and his staff, the Tax Legislative Counsel and International Tax Counsel of the Treasury Department, the staffs of various congressional committees, and the legislative counsel of both the House of Representatives and the Senate.

Regulations

The federal tax law (the Internal Revenue Code) is frequently amended, and, in many cases, the amendments are extensive both in quantity and scope. As a result, even though the Code is voluminous, and comprehensive as to its coverage, the statutory rules leave a great many details to be provided by regulations. Regulations are, therefore, authorized in a general manner by section 7805(a) of the Code and more specifically in various other sections. The general purpose of the regulations is to provide guidance in interpreting, and complying with, the law. In some limited instances the regulations are more than interpretative, providing substantive rules under a specific grant of rulemaking authority from Congress. For many taxpayers the statute and the regulations are sufficient for determining the consequences of their transactions.

While regulations may be amended to reflect court decisions (or for other reasons), most IRS regulations are developed after the enactment of new or amendatory tax legislation. Ordinarily, all of these regulations are published first in proposed form in the Federal Register. Commercial publications also publish the proposed regulations. All proposed regulations include an invitation to the public to submit written comments on them and to suggest changes. The IRS also offers the opportunity for a public hearing on the proposed regulations if a hearing is requested. In this way, there is extensive public input into the regulations. All public comments are fully considered, and after final regulations are developed, they are published in the Federal Register (and various commercial publications).

In some instances, however, where immediate guidance is needed, the IRS issues temporary regulations without the usual opportunity for public comment. Temporary regulations are intended to be followed by

permanent regulations upon which the public has an opportunity to comment before final issuance. Once the regulations have been issued, either in temporary or final form, they are binding on all taxpayers and employees of the Internal Revenue Service.

Letter Rulings, Revenue Rulings; Technical Advice Memoranda; and Revenue Procedures

The Associate Chief Counsels (Technical and (International)), through the **Corporation Tax Division** and the **Individual Tax Division** issue letter rulings and technical advice memoranda that interpret and apply the tax laws to specific sets of facts. These divisions also respond to general information requests and are responsible for the development of revenue rulings and revenue procedures that are published in the Internal Revenue Bulletin, an official publication of the IRS.

■ A **letter ruling** is a written statement issued to a taxpayer that interprets and applies the tax laws to that taxpayer's specific set of facts. Letter rulings may be relied on by the taxpayer to whom issued and must be followed by IRS personnel in examining the return of the taxpayer who receives the ruling. Letter rulings may not be relied on as precedents by other taxpayers or Service personnel in examining other returns. With a few statutory exceptions, all letter rulings are made available for public inspection after all data that could identify the taxpayer to whom issued has been deleted.

■ A **Revenue Ruling** is an official interpretation of the Internal Revenue Code, related statutes, tax treaties, and/or regulations as they relate to a specific factual situation. It is issued to provide guidance to taxpayers and Service personnel. Revenue rulings are published weekly in the Internal Revenue Bulletin and may be relied on by taxpayers in applying the tax laws to their

own transactions, and they must be followed by Service personnel in examining taxpayer's returns. Revenue rulings are generally based on private letter rulings or technical advices issued to Examination in connection with the audit of a tax return. They are selected for publication because of the significance of the issue involved or because the issue is deemed to have widespread application to taxpayers in general.

■ A **technical advice memorandum** is guidance furnished upon request of an IRS district or appeals office in response to any technical or procedural questions that develop during any stage of any proceeding on the interpretation and proper application to the facts in a specific case of tax laws, tax treaties, regulations, revenue rulings, or other precedents published by the National Office. Such proceedings include (1) the examination of a taxpayer's return, (2) consideration of a taxpayer's claim for refund or credit, or (3) any other matter involving a specific taxpayer under the jurisdiction of the Examination or Appeals Divisions.

■ A **revenue procedure** is an official statement of a procedure published in the Internal Revenue Bulletin that either affects the rights or duties of taxpayers or other members of the public under the Internal Revenue Code and related statutes and regulations, or, although not necessarily affecting the rights and duties of the public, should be a matter of public knowledge.

Statistics of Income

The Statistics of Income Division is responsible for the compilation and publication of data relating to the operation of the Internal Revenue Code, a requirement imposed on the IRS by the Code itself. The data that

are published are, in general, the income, deductions, taxable income, tax and credits reported by taxpayers on their tax returns, classified by various size indicators, categories of taxpayers, or industry, depending on the type of return. Data by states are also available for many of the return types. The vehicle for publishing these data is the *Statistics of Income* (SOI) series of reports.

Currently, there are two annual reports: Statistics of Income—Individual Income Tax Returns, and Statistics of Income—Corporation Income Tax Returns. Each is published during the year following the close of the "income year" to which the data relate.

In addition to these two reports, a quarterly publication, the *SOI Bulletin*, presents preliminary annual statistics on individuals and corporations, as well as various summary statistics from special studies that are also based on tax return data. Examples of topics covered are:

- Age of taxpayers
- Sole proprietorships
- Estate Tax returns
- Foreign tax credit
- Controlled Foreign Corporations
- Private Foundations
- Nonresident alien income and tax withheld
- Marginal and average tax rates
- Fiduciary income tax returns
- Sales of capital assets
- International boycott participation
- Partnerships
- Personal wealth
- Projections of returns to be filed
- Tax-exempt organizations
- Income of citizens earned abroad
- Private activity bonds
- Windfall profit tax
- U.S. possessions corporations
- tax credit
- Environmental "Superfund" tax

In addition to published reports, the Statistics of Income Division provides a wide range of other statistical services. For example, public-use microdata computer files are regularly prepared from several of its studies. Tabular and other statistical analyses also are undertaken on a reimbursable basis, subject to staff availability. *Statistics of Income* reports are widely used in economic and tax research by the Treasury Department. The Office of Tax Analysis in the Office of the Secretary develops all revenue estimates, using SOI and other materials at its disposal. Questions concerning revenue estimates and the Tax Expenditure Budget should be referred to the Office of Tax Analysis, on the number listed elsewhere in this publication.

Questions concerning the SOI programs, publications and public-use computer tape files, or on topics for which there may be SOI data, should be referred to the Statistics of Income Division, on the number listed elsewhere in this publication.

(Questions concerning the number of returns currently filed, the amount of taxes collected, and other accounting, enforcement, and tax administration statistics should be referred to IRS' Returns Processing and Accounting Division at the number listed elsewhere in this publication.)

Inspection

The Inspection Service of the Internal Revenue Service was established in 1951 for the primary purpose of assisting the Commissioner and other top officials in meeting their obligation of maintaining the integrity of the Service's operations and employees. Inspection provides to management independent reviews and appraisals of all IRS operations to assure that responsibilities at all organizational levels are pro-

perly, effectively and efficiently discharged. Inspection also conducts various investigations which will assure the highest standards of employee conduct and which will protect the integrity of the Service from attack by those seeking to compromise it through attempted bribery or other illegal or improper acts.

The Inspection organization consists of seven Regional Inspection offices located in the same city as each of the Regional Commissioners. These offices, headed by a Regional Inspector, report directly to the Assistant Commissioner for Inspection at the National Office. The Assistant Commissioner, through the Internal Audit and Internal Security Divisions in the National Office, coordinates all field and National Office operations. In order to preserve the organization's independence and impartiality, the Assistant Commissioner reports directly to the Commissioner of the Internal Revenue Service and the Treasury Department's Inspector General.

Internal Audit Division

Internal Audit conducts independent reviews of all Service operations at the national, regional, and district levels. Reports of these reviews are issued to Service officials responsible for the activities involved. Management must ensure that necessary actions are taken to correct problems identified and to follow-up to ensure that related instructions are carried out promptly and effectively. As a result of management's actions based on these reports the Service derives improved program effectiveness and significant additional revenues and cost savings.

Internal Security Division

Internal Security investigates allegations of misconduct against IRS employees (including high level officials) and non-IRS employees attempting to corrupt or unlawfully interfere with Service operations. Internal Security also investigates threats and assaults directed at IRS employees. Other responsibilities include conducting background investigations of IRS applicants, appointees, and applicants for enrollment to practice before the IRS and investigations of charges against tax practitioners. To detect corruption involving IRS employees and activities, Internal Security conducts probes and tests of high risk integrity areas. Information developed is then shared with management and employees to alert them to potential hazards.

Public Affairs

At the National Office of the Internal Revenue Service, contacts with major national media are coordinated by the Public Affairs Division. The Assistant to the Commissioner (Public Affairs) heads a staff of information officers, and the division is a part of the Commissioner's office. Each year the division responds to approximately 4,000 national media inquiries and issues approximately 135 press releases.

Each of IRS' district offices also has a public affairs officer, who is responsible for answering the inquiries of local media representatives, making releases on matters of local interest and responding to requests for speakers. As a general rule, speakers for meetings which have local—even state-wide—attendance are furnished by the district office. Speakers representing the IRS headquarters office normally address larger groups, such as an annual convention or regional meeting of a national organization.

As a matter of policy, IRS speakers do not address any meeting when the primary reason for the meeting is profit-making.

Service Centers

All tax returns and related documents are filed at one of ten IRS service centers around the country. Addresses of these services centers are included elsewhere in this publication and in tax packages and related IRS publications, usually under the heading of "Where To File".

Millions of returns and related documents are filed each year in each of the service centers. Once a tax return reaches one of the service centers, it travels through a series of processing steps known as the "pipeline". A simplified diagram of that pipeline appears on the next page. While most parts of the pipeline are automated, people are involved every step of the way.

In addition to processing returns and other documents, service centers are responsible for initiating and/or operating various compliance projects, such as insuring that all taxable income is properly reported by payers and payees.

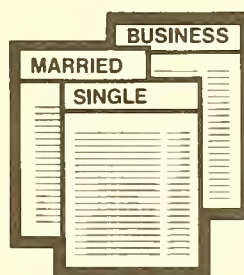
Processing Pipeline



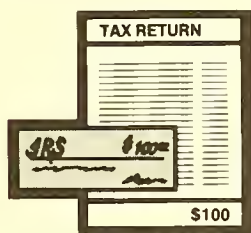
Returns are delivered to the Regional Service Centers.



Envelopes are opened and counted.



Returns are sorted by type of return.



Tax returns and accompanying checks are compared.



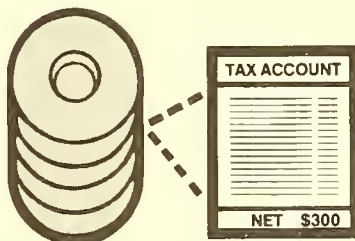
Returns are edited and coded for computer processing.



Tax return information is placed on magnetic tape for computer processing.



IRS computers check returns for mathematical accuracy.



Tapes are sent to the National Computer Center for Account Posting and Settlement.



Tapes of Refunds are sent to the Treasury Department Disbursing Center for issuance of checks directly to taxpayers. Tapes of balances due are sent back to the service centers for the generation of collection notices directly to taxpayers.

Identifying Problems and Solutions

Some Common Taxpayer Problems/Concerns and Appropriate Contact Points for Each

(This information is intended for Congressional staff use only)

Problem/Concern	IRS (or Treasury) Function Involved	Appropriate Contact Point
1. General information on existing tax laws	Legislative Affairs	(202) 566-3914, 4642, 4432
2. Status of Congressional letters sent to IRS' National Office	Legislative Affairs	(202) 566-9883
3. Administration's position on a pending tax bill		
—policy aspects	A/S (Tax Policy), Treasury	(202) 566-5561
—administrative aspects	Legislative Affairs	(202) 566-3914, 4642, 4432
4. IRS news releases/requests for speakers	Public Affairs	local IRS District Public Affairs Officer
5. Estimates of federal revenues	Office of Tax Analysis (OTA), Treasury	(202) 566-2827
6. Data on returns currently filed and related tax administration statistics	Returns Processing & Accounting Division	(202) 566-4117
7. Publications and statistical data on income reported, taxes paid, etc. (data from tax returns)	Statistics of Income (SOI) Division	(202) 376-0218
8. Long-range and organizational planning	Planning Division	(202) 566-4793
9. Studies/surveys related to tax compliance and other areas	Research Division	(202) 376-0356
10. Questions on IRS budget resources	Finance Division	(202) 566-3135
11. Questions on the confidentiality and disclosure of tax returns and return information, Freedom of Information Act (FOIA), and Privacy Act	Office of Disclosure	(202) 566-4263
12. Taxpayer questions on their personal tax situation (filing requirements, where to file, don't understand a notice, etc.)	Taxpayer Service	local taxpayer assistance number or write the local District Director

Problem/Concern	IRS (or Treasury) Function Involved	Appropriate Contact Point
13. Unresolved tax problems —domestic —overseas	Problem Resolution Program Problem Resolution Program	local IRS district office serving your state/district Assistant Commissioner (International)
14. Refund checks —status —lost or stolen	Service Centers Financial Management Service Department of the Treasury	after 10 weeks from the date of filing the return, local taxpayer assistance number or TELE-TAX number for automated response (both are included in this publication) (202) 436-6390
15. Requests for tax forms and publications	Facilities Management (Publishing Services)	local tax forms and publications number (included in this publication)
16. Complaints about IRS employees —rude or abusive behavior —ethical issues (bribes, etc.)	Immediate supervisor of the employee Inspection	local IRS district office serving your state/district Regional Inspector
17. Repetitive examinations	Examination	local district office serving your state/district for specific cases National Office for policy issues
18. Frivolous return penalty	Examination	local district office serving your state/district for specific cases National Office for policy issues
19. Form W-4 penalties	Examination	local district office serving your state/district for specific cases National Office for policy issues
20. Selection of returns for examination	Examination	local district office serving your state/district for specific cases National Office for policy issues
21. Computation of interest	Examination	local district office serving your state/district for specific cases National Office for policy issues
22. Abusive tax shelter promotions	Examination	local district office serving your state/district for specific cases National Office for policy issues

Problem/Concern	IRS (or Treasury) Function Involved	Appropriate Contact Point
23. Federal tax liens	Collection	local district office serving your state/district for specific cases National Office for policy issues
24. Levy and seizure authority	Collection	local district office serving your state/district for specific cases National Office for policy issues
25. Seizure of a personal residence	Collection	local district office serving your state/district for specific cases National Office for policy issues
26. Employment tax delinquencies	Collection	local district office serving your state/district for specific cases National Office for policy issues
27. Inability to use private collection agencies	Collection	local district office serving your state/district for specific cases National Office for policy issues
28. Constitutionality of taxation	Criminal Investigation	local district office serving your state/district for specific cases National Office for policy issues
29. Undercover guidelines for special agents	Criminal Investigation	A/C (Criminal Investigation) (202) 566-6723
30. Reporting possible tax violations to IRS	Criminal Investigation	local district office serving your state/district
31. Fraudulent tax shelters	Criminal Investigation	local district office serving your state/district
32. Regulations implementing income tax laws —status of regulations project —comments or hearings on proposed regulations	Chief Counsel (Legislation and Regulations Division)	(202) 566-3373 (202) 566-3486
33. Regulations on EP/EO matters	Chief Counsel (EP/EO Division)	(202) 566-4551
34. Revenue Rulings, letter rulings, and revenue procedures	Chief Counsel (Technical area)	(202) 566-4472

Problem/Concern	IRS (or Treasury) Function Involved	Appropriate Contact Point
35. Status of application for tax exemption/EP-EO returns under examination	Employee Plans and Exempt Organizations (EP/EO)	EP/EO "key" district serving your area
36. Actuarial Assumptions Annuities Deferred Compensation Deficit Reduction Act Determination Letters Employee Stock Option Plans (ESOP) Funding Limitations Individual Retirement Account (IRA's) Keogh Plans Master & Prototype Plans Opinion Letters Pension Plans Profit-Sharing Plans Qualified Plans Retirement Equity Act (REA) Retirement Plans Revenue Rulings Self-Employed Plans Trusts Voluntary Employees' Beneficiary Assoc. (VEBA) 401(k) Plans	Employee Plans	(202) 566-6783 (202) 566-6740
37. Charitable Contributions Churches/Church Audits Determination Letters Educational Organizations Exemption from Federal Income Tax Foundations Private School Issues Religious Organizations Voluntary Employee' Beneficiary Assoc. (VEBA) Unrelated Business Income	Exempt Organizations	(202) 566-6208 (202) 566-6356

Taxpayer Assistance Numbers and "Form Only" Numbers

Note: If there is no number listed for your specific area, please call 1-800-424-1040.

To Call IRS Toll-Free for Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area.

Caution: "Toll-free" is a telephone call for which you pay only local charges with no long-distance charge. Please use a local city number only if it is not a long-distance call for you. **Do not dial 800 when using a local city number.** Otherwise, use the general toll-free number given.

We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return. If we do make an error, you are still responsible for the payment of the correct tax.

To make sure that IRS employees give courteous responses and correct information to taxpayers, a second IRS employee sometimes listens in on telephone calls. No record is kept of any taxpayer's name, address, or social security number.

If you find it necessary to write instead of calling, please address your letter to your IRS District Director for a prompt reply. Make sure you include your social security number or taxpayer identifying number when you write.

The IRS has a telephone service called Tele-Tax. It provides automated refund information and recorded tax information on about 150 topics covering such areas as filing requirements, dependents, itemized deductions, and tax credits. Tele-Tax is available 24 hours a day, 7 days a week, to taxpayers using push-button (tone signalling) telephones, and Monday through Friday, during office hours, to taxpayers using push-button (pulse dial) or rotary (dial) phones. See Tele-Tax Information in the index for the page numbers that contain telephone numbers, available topics, and instructions describing how to use this service.

ALABAMA

Call 1-800-424-1040

ALASKA

Anchorage, 561-7484
Elsewhere in Alaska, call
1-800-478-1040

ARIZONA

Phoenix, 257-1233

ARKANSAS

Call 1-800-424-1040

CALIFORNIA

Please call the telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance.

COLORADO

Denver, 825-7041

CONNECTICUT

Call 1-800-424-1040

DELAWARE

Call 1-800-424-1040

DISTRICT of COLUMBIA

Call 488-3100

FLORIDA

Jacksonville, 354-1760

GEORGIA

Atlanta, 522-0050

HAWAII

Oahu, 541-1040
All other islands,
1-800-232-2511

IDAHO

Call 1-800-424-1040

ILLINOIS

Chicago, 435-1040

INDIANA

Indianapolis, 269-5477

IOWA

Des Moines, 283-0523

KANSAS

Call 1-800-424-1040

KENTUCKY

Call 1-800-424-1040

LOUISIANA

Call 1-800-424-1040

MAINE

Call 1-800-424-1040

MARYLAND

Baltimore, 962-2590
Montgomery County,
488-3100
Prince George's County,
488-3100

MASSACHUSETTS

Boston, 523-1040

MICHIGAN

Detroit, 237-0800

MINNESOTA

Minneapolis, 291-1422
St. Paul, 291-1422

MISSISSIPPI

Call 1-800-424-1040

MISSOURI

St. Louis, 342-1040

MONTANA

Call 1-800-424-1040

NEBRASKA

Omaha, 422-1500

NEVADA

Call 1-800-424-1040

NEW HAMPSHIRE

Call 1-800-424-1040

NEW JERSEY

Newark, 622-0600

NEW MEXICO

Call 1-800-424-1040

NEW YORK

Bronx, 732-0100
Brooklyn, 596-3770
Buffalo, 855-3955
Manhattan, 732-0100
Nassau, 222-1131
Queens, 596-3770
Rockland County, 997-1510
Staten Island, 732-0100
Suffolk, 724-5000
Westchester County,
997-1510

NORTH CAROLINA

Call 1-800-424-1040

NORTH DAKOTA

Call 1-800-424-1040

OHIO

Cincinnati, 621-6281
Cleveland, 522-3000

OKLAHOMA

Call 1-800-424-1040

OREGON

Eugene, 485-8286
Portland, 221-3960
Salem, 581-8721

PENNSYLVANIA

Philadelphia, 574-9900
Pittsburgh, 281-0112

PUERTO RICO

San Juan Metro Area,
753-4040
Isla DDD, 753-4549

RHODE ISLAND

Call 1-800-424-1040

SOUTH CAROLINA

Call 1-800-424-1040

SOUTH DAKOTA

Call 1-800-424-1040

TENNESSEE

Nashville, 259-4601

TEXAS

Austin, 472-1974
Corpus Christi, 888-9431
Dallas, 742-2440
El Paso, 532-6116
Ft. Worth, 263-9229
Houston, 965-0440
San Antonio, 229-1700

UTAH

Call 1-800-424-1040

VERMONT

Call 1-800-424-1040

VIRGINIA

Bailey's Crossroads,
557-9230
Richmond, 649-2361

WASHINGTON

Seattle, 442-1040

WEST VIRGINIA

Call 1-800-424-1040

WISCONSIN

Milwaukee, 271-3780

WYOMING

Call 1-800-424-1040

**Telephone Assistance
Services for Deaf
Taxpayers Who Have
Access to TV /
Telephone—TTY
Equipment.**

Hours of Operation

8:00 A.M. to 6:45 P.M. EST
(Filing Season)

8:00 A.M. to 4:30 P.M. EST
(Nonfiling Season)

Indiana residents,
1-800-382-4059

Elsewhere in U.S., including
Alaska, Hawaii, Virgin
Islands, and Puerto Rico,
1-800-428-4732

Toll-Free "Forms Only" Telephone Numbers

If you only need to order tax forms and publications and do not have any tax questions, call the number listed below for your area.

Note: If there is no number listed for your state or specific area, call **1-800-424-FORM (3676)**.

ALASKA

Anchorage, 563-5313
Elsewhere in Alaska, call
1-800-478-1040

ARIZONA

Phoenix, 257-1233
Tucson, 882-0730

CALIFORNIA

Please call the telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Forms.

COLORADO

Denver, 825-7041

HAWAII

Honolulu, 541-1180
All other islands,
1-800-232-2511

ILLINOIS

Bloomington, 662-2515

OREGON

Eugene, 485-8286
Portland, 221-3933
Salem, 581-8721

PUERTO RICO

San Juan Metro Area,
753-4040
Isla DDD, 753-4549

VIRGINIA

Richmond, 329-1052

WASHINGTON

Seattle, 442-5100

To Call Tele-Tax Toll-Free, Use Only The Numbers Listed Below For Your Area

Recorded Tax Information has about 150 topics of tax information that answer many Federal tax questions and a topic for local information such as the location of VITA and TCE sites. You can hear up to three topics on each call you make.

Automated Refund Information is available after March 15. If it has been 10 weeks since you mailed your 1986 tax return, we will be able to check the status of your refund.

Long-distance charges apply if you call from outside the local dialing area of the numbers listed below. **Do not dial 800 when using a local number.** A complete list of these topics and instructions on how to use Tele-Tax are on the next page.

Note: Cities with a **1** before them have only Recorded Tax Information and can only be called if you have a push-button (tone signalling) phone. Cities with a **2** before them have Recorded Tax Information, including topic 999 for local information, and Automated Refund Information and can be called by using any type of phone.

ALABAMA

1 Birmingham, 251-9454
1 Huntsville, 534-5203
1 Mobile, 433-6993
1 Montgomery, 262-8304

ALASKA

1 Anchorage, 562-1848

ARIZONA

2 Phoenix, 252-4909

ARKANSAS

1 Little Rock, 372-3891

CALIFORNIA

1 Bakersfield, 861-4105
1 Carson, 632-3555
2 Counties of Amador, Calaveras, Contra Costa, Marin, and San Joaquin,
1-800-428-4032

2 Los Angeles, 617-3177

2 Oakland, 839-4245
1 Oxnard, 485-7236
1 Riverside, 351-6769
1 Sacramento, 448-4367
1 San Diego, 293-5020
1 San Jose, 293-5606
1 Santa Ana, 836-2974
1 Santa Maria, 928-7503
1 Santa Rosa, 528-6233
1 Stockton, 463-6005
1 Visalia, 733-8194

COLORADO

1 Colorado Springs,
597-6344
2 Denver, 592-1118
1 Ft. Collins, 221-0658

CONNECTICUT

1 Bridgeport, 335-0070
1 Hartford, 547-0015

1 New Haven, 777-4594

1 Waterbury, 754-4235

DELAWARE

1 Dover, 674-1118
1 Wilmington, 652-0272

DISTRICT of COLUMBIA

2 Call 628-2929

FLORIDA

1 Daytona Beach, 253-0669
1 Ft. Lauderdale, 523-3100
2 Jacksonville, 353-9579
1 Miami, 374-5144
1 Orlando, 422-0592
1 St. Petersburg, 578-0424
1 Tallahassee, 222-0807
1 Tampa, 229-0815
1 West Palm Beach,
655-1996

GEORGIA

1 Albany, 435-1415
2 Atlanta, 331-6572
1 Augusta, 722-9068
1 Columbus, 327-0298
1 Macon, 745-2890
1 Savannah, 355-9632

HAWAII

1 Honolulu, 541-1185

IDAHO

2 Call 1-800-554-4477

ILLINOIS

1 Aurora, 851-2718
1 Bloomington, 828-6116
1 Champaign, 398-1779
2 Chicago, 886-9614
1 East St. Louis, 875-4050
1 Ottawa, 433-1568
1 Peoria, 637-9305
1 Quad Cities, 326-1720
1 Rockford, 987-4280
1 Springfield, 789-0489

INDIANA

1 Evansville, 422-1026
1 Fort Wayne, 484-3065
1 Gary, 884-4465
2 Indianapolis, 634-1550
1 South Bend, 232-5459

IOWA

1 Cedar Rapids, 399-2210
1 Des Moines, 284-4271
1 Quad Cities, 326-1720
1 Waterloo, 234-0817

KANSAS

1 Wichita, 264-3147

KENTUCKY

1 Erlanger, 727-3338
1 Lexington, 233-2889
1 Louisville, 582-5599

LOUISIANA

1 New Orleans, 529-2854

MAINE

1 Portland, 775-0465

MARYLAND

2 Baltimore, 244-7306
1 Cumberland, 722-5331
1 Frederick, 663-5798
1 Hagerstown, 733-6815
1 Salisbury, 742-9458

MASSACHUSETTS

2 Boston, 523-8602
1 Springfield, 739-6624

MICHIGAN

1 Ann Arbor, 665-4544
2 Detroit, 961-4282
1 Flint, 238-4599
1 Grand Rapids, 451-2034
1 Kalamazoo, 343-0255
1 Lansing, 372-2454
1 Mt. Clemens, 463-9550
1 Pontiac, 858-2336
1 Saginaw, 753-9911

MINNESOTA

1 Duluth, 722-5494
1 Rochester, 288-5595
2 St. Paul, 224-4288

MISSISSIPPI

1 Gulfport, 863-3302
1 Jackson, 965-4168

Nationwide Toll-Free Number: 1-800-554-4477

MISSOURI

1 Jefferson City, 636-8312
1 Kansas City, 421-3741
1 Springfield, 883-3419
2 St. Louis, 241-4700

MONTANA

1 Billings, 656-1422
1 Great Falls, 727-4902
1 Helena, 443-7034

NEBRASKA

1 Lincoln, 471-5450
1 Omaha, 221-3324

NEVADA

2 Call 1-800-554-4477

NEW HAMPSHIRE

1 Manchester, 623-5778
1 Portsmouth, 431-0637

NEW JERSEY

1 Atlantic City, 348-2636
1 Camden, 966-3412
1 Hackensack, 487-1817
2 Newark, 624-1223
1 Paterson, 278-5442
1 Trenton, 599-2150

NEW MEXICO

1 Albuquerque, 766-1102

NEW YORK

1 Albany, 465-8318
1 Binghamton, 722-8426
2 Brooklyn, 858-4461
2 Buffalo, 856-9320
2 Manhattan, 406-4080
1 Mineola, 248-6790
1 Poughkeepsie, 452-1877
1 Rochester, 454-3330
1 Smithtown, 979-0720
2 Staten Island, 406-4080
1 Syracuse, 471-1630
1 White Plains, 683-0134

NORTH CAROLINA

1 Asheville, 254-3044
1 Charlotte, 567-9885
1 Durham, 541-5283
1 Fayetteville, 483-0735
1 Greensboro, 378-1572
1 Raleigh, 755-1498
1 Winston-Salem, 725-3013

NORTH DAKOTA

1 Bismarck, 258-8210
1 Fargo, 232-9360
1 Grand Forks, 746-0324
1 Minot, 838-1234

OHIO

1 Akron, 253-1170
1 Canton, 455-6061

2 Cincinnati, 421-0329
2 Cleveland, 522-3037
1 Columbus, 469-2266
1 Dayton, 225-7237
1 Lima, 224-0341
1 Mansfield, 525-3474
1 Toledo, 255-3743
1 Youngstown, 744-4200

OKLAHOMA

1 Oklahoma City, 235-3434
1 Tulsa, 599-0555

OREGON

2 Portland, 294-5363

PENNSYLVANIA

1 Bethlehem, 861-0325
1 Harrisburg, 236-1356
1 Jenkintown, 887-1261
1 Lancaster, 392-0980
1 Norristown, 275-0242
2 Philadelphia, 592-8946
2 Pittsburgh, 281-3120
1 Reading, 373-4568
1 Scranton, 961-0325
1 Wilkes-Barre, 823-9552
1 Williamsport, 323-4242

RHODE ISLAND

1 Providence, 861-5220

SOUTH CAROLINA

1 Charleston, 722-0369
1 Columbia, 254-4749
1 Greenville, 235-8093

SOUTH DAKOTA

1 Rapid City, 348-3454
1 Sioux Falls, 335-7081
1 Watertown, 882-4979

TENNESSEE

1 Chattanooga, 892-5577
1 Jackson, 664-1858
1 Johnson City, 282-1917
1 Knoxville, 521-7478
1 Memphis, 525-2611
2 Nashville, 242-1541

TEXAS

1 Austin, 479-0391
2 Dallas, 767-1792
1 El Paso, 534-0260
1 Ft. Worth, 334-3888
2 Houston, 850-8801
1 San Antonio, 680-9591

UTAH

1 Salt Lake City, 355-9328

VERMONT

1 Burlington, 658-0007

VIRGINIA

1 Bristol, 669-0565
1 Charlottesville, 296-8558
1 Danville, 797-2223
1 Hampton, 826-8071
1 Lynchburg, 845-6052
1 Norfolk, 441-3623
2 Richmond, 771-2369
1 Roanoke, 982-6062
1 Staunton, 886-3541

WASHINGTON

2 Seattle, 343-7221
1 Spokane, 455-9213

WEST VIRGINIA

1 Charleston, 343-3597
1 Huntington, 523-0104

WISCONSIN

1 Eau Claire, 834-6121
1 Green Bay, 433-3884
1 Madison, 264-5349
2 Milwaukee, 291-1783
1 Racine, 886-1615

WYOMING

1 Cheyenne, 634-1198

Tele-Tax Numbers

Nationwide Toll-Free Number: 1-800-554-4477

How To Use Tele-Tax

Recorded Tax Information

1. Select, by number, the topic you wish to hear.
2. Have paper and pencil handy to take notes.
3. Call the appropriate phone number.
4. ● If you have a push-button (tone signalling) phone, follow the recorded instructions, or
● If you have a rotary (dial) or push-button (pulse dial) phone, ask the IRS operator for the topic number you want to hear.
5. ● Push-button (tone signalling) service is available 24 hours a day, 7 days a week.
● Rotary (dial)/push-button (pulse dial) service is available Monday through Friday during regular office hours. (In Hawaii, from 6:30 A.M. to 1:00 P.M.)

Automated Refund Information

1. Have a copy of your tax return available since you will need to know the first social security number shown on your return, the filing status, and the exact amount of your refund.
2. Call the appropriate phone number
3. Follow the recorded instructions.
4. ● Push-button (tone signalling) service is available Monday through Friday from 6:30 A.M. to 6 P.M. (Hours may vary in your area.)
● Rotary (dial)/push-button (pulse dial) service is available Monday through Friday during regular office hours. (In Hawaii, from 6:30 A.M. to 1:00 P.M.)

Tele-Tax Topic Numbers and Subjects

Topic

No. Subject

IRS Procedures and Services

- 100 IRS help available—Volunteer tax assistance programs, toll-free telephone, walk-in assistance, and outreach program
- 101 Tax assistance for handicapped individuals and the deaf
- 102 Small business tax workshops—Tax help for the new business person
- 103 Problem resolution program—Special help for problem situations
- 104 Public libraries—Tax information tapes and reproducible tax forms
- 105 Examination procedures and how to prepare for an audit
- 106 The collection process
- 107 Tax fraud—How to report
- 108 Special enrollment examination to practice before IRS
- 109 Organizations—How to apply for exempt status

999 Local Information

Filing Requirements, Filing Status, Exemptions

- 110 Who must file?
- 111 Which form—1040, 1040A, or 1040EZ?
- 112 When, where, and how to file
- 113 Filing requirements for a dependent child
- 114 Filing as single
- 115 Filing joint or separate
- 116 Filing as head of household
- 117 Filing as qualifying widow/widower
- 118 Filing status for separated individuals
- 119 Exemptions for age and blindness
- 120 Dependent—Who can be claimed?
- 121 Dependent child—Divorced or separated parents
- 122 Dependent—Items to include in determining support
- 126 Estimated tax
- 127 Amended returns
- 128 Decedents

Types of Income

- 130 Wages and salaries
- 131 Tips
- 132 Interest received
- 133 Dividends and dividend exclusion
- 134 Refund of state and local taxes
- 135 Alimony received
- 136 Business income
- 137 Sole proprietorship
- 138 Capital gains and losses
- 139 Pensions and annuities
- 140 Pensions—The general rule
- 141 Lump-sum distributions—Profit-sharing plans
- 143 Rental income and expenses
- 200 Renting vacation property/Renting to relatives

201 Royalties

- 202 Farming and fishing income
- 203 Earnings for clergy members
- 204 Unemployment compensation
- 205 Gambling income and expenses
- 206 Bartering income
- 207 Scholarships, fellowships, and grants
- 208 Nontaxable income
- 209 Social security and tier 1 railroad retirement taxability
- 210 Social Security Benefit Statement—Form SSA-1099

Adjustments to Income

- 211 Charitable contributions deduction for those who do not itemize
- 212 Deduction for married couples when both work
- 213 Moving expenses
- 214 Employee business expenses
- 215 Business use of car
- 216 Business travel expenses
- 217 Business entertainment expenses

- 218 Individual retirement arrangements (IRA's)
- 219 Alimony paid
- 225 Bad debt deduction
- 226 Tax shelters

Itemized Deductions

- 227 Should I itemize?
- 228 Medical and dental expenses
- 229 Medical insurance
- 231 Taxes
- 232 Sales tax
- 233 Interest expense
- 234 Contributions
- 235 Casualty losses
- 236 Miscellaneous expenses
- 237 Business use of your home
- 238 Educational expenses

Tax Computation

- 240 Tax table/Tax rate schedules
- 243 Tax and credits figured by IRS
- 244 Income averaging
- 300 Self-employment tax
- 301 Ten-year averaging for lump-sum distributions
- 303 Alternative minimum tax
- 304 Gift tax
- 305 Estate tax

Tax Credits

- 306 Child care credit
- 307 Earned income credit
- 308 Residential energy credit
- 309 Credit for the elderly or for the permanently and totally disabled
- 310 Tax credit for contributions to candidates for public office
- 311 Investment credit
- 312 Qualified royalty owners exemption (windfall profit tax)

General Information

- 314 Substitute tax forms
- 315 Highlights of 1986 tax changes
- 316 Refunds—How long they should take
- 317 Copy of your tax return—How to get one
- 318 Forms/Publications—How to order
- 319 Tax shelter registration
- 320 Extensions for time to file your tax return
- 325 Form W-2—What to do if not received
- 326 Highlights of the Tax Reform Act
- 327 IRS notices and bills/Penalty and interest charges
- 328 Tax benefits for low income Americans
- 329 Penalty for underpayment of estimated tax—Form 2210
- 330 Recordkeeping
- 331 How to choose a tax preparer
- 332 Audit appeal rights
- 333 Failure to pay child/spousal support and other Federal obligations

Topic**No. Subject**

- 335 Withholding on interest and dividends
- 336 Highway use tax
- 337 Checklist/Common errors when preparing your tax return
- 338 Withholding on pensions and annuities
- 339 Your tax form is overdue—Let us hear from you
- 340 Second request for information about your tax form
- 341 Notice of intent to levy
- 342 Notice of underreported income—CP2000

**Basis of Assets, Depreciation,
Sale of Assets**

- 343 Sale of personal residence—General
- 344 Sale of personal residence—How to report gain
- 400 Sale of personal residence—Exclusion of gain, age 55 and over
- 401 Basis of assets
- 402 Depreciation—General
- 403 Depreciation—Accelerated cost recovery system
- 404 Installment sales

Employer Tax Information

- 406 Social security withholding rates
- 407 Form W-2—Where, when and how to file
- 408 Form W-4—Employee's Withholding Allowance Certificate
- 409 Federal tax deposits—General
- 410 Employer identification number—How to apply
- 412 Form 942—Employer's Quarterly Tax Return for Household Employees
- 413 Form 941—Deposit requirements
- 414 Form 941—Employer's Quarterly Federal Tax Return
- 415 Form 940—Deposit requirements
- 416 Form 940—Employer's Annual Federal Unemployment Tax Return
- 417 Targeted jobs credit
- 418 Tips—Withholding and reporting

**Tax Information for Aliens and U.S.
Citizens Living Abroad**

- 420 Resident and nonresident aliens
- 425 Dual-status alien
- 426 Alien tax clearance
- 428 Foreign earned income exclusion—General
- 429 Foreign earned income exclusion—Who qualifies?
- 430 Foreign earned income exclusion—What income qualifies?
- 431 Foreign tax credit

**The following topics are in
Spanish**

- 433 Who must file?
- 434 Which form to use?
- 435 Filing status—Single, married filing jointly, and married filing separately
- 436 Filing status—Head of household and qualifying widow/widower
- 437 Earned income credit
- 438 Highlights of 1986 tax changes
- 439 Forms and publications—How to order
- 440 Alien tax clearance
- 441 Refunds—How long they should take
- 442 IRS help available—Volunteer tax assistance programs, toll-free telephone, walk-in assistance, and outreach program
- 443 Social security and tier 1 railroad retirement taxability
- 444 Social Security Benefit Statement—Form SSA-1099

Directory of IRS Offices

State	District	Region	Service Center
Alabama	Birmingham Internal Revenue Service 500 22nd Street, South Birmingham, AL 35233	Southeast Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043 Regional Inspector I-85 Office 3001 Northeast Expressway Chamblee, GA 30341	Atlanta Internal Revenue Service Center 4800 Buford Highway Chamblee, GA 30341
	EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043	Regional Director of Appeals Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043	
Alaska	Anchorage Internal Revenue Service 949 E. 36th Avenue Anchorage, AK 99508	Western Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 1650 Mission Street San Francisco, CA 94103	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012	Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	
Arizona	Phoenix Internal Revenue Service 2120 N. Central Ave. Phoenix, AZ 85004	Southwest Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251 Regional Inspector 7839 Churchill Way, LB-82 Dallas, Texas 75251	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	EP/EO Office— Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	Regional Director of Appeals Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251	

State	District	Region	Service Center
Arkansas	Little Rock Internal Revenue Service 700 W. Capitol Little Rock, AR 72201	Southeast Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043 Regional Inspector I-85 Office 3001 Northeast Expressway Chamblee, GA 30341	Memphis Internal Revenue Service Center 3131 Democrat Road Memphis, TN 38110
	EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043	Regional Director of Appeals Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043	
California	Laguna Niguel Internal Revenue Service 2400 Avila Road Laguna Niguel, CA 92677	Western Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 1650 Mission Street San Francisco, CA 94103	Fresno Internal Revenue Service Center 5045 E. Butler Avenue Fresno, CA 93727
	EP/EO Office— Los Angeles, "Key" Division Chief, EP/EO Division Internal Revenue Service 300 North Los Angeles St. Los Angeles, CA 90012	Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	
	Los Angeles Internal Revenue Service 300 North Los Angeles St. Los Angeles, CA 90012	Western Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 1650 Mission Street San Francisco, CA 94103	Fresno Internal Revenue Service Center 5045 E. Butler Avenue Fresno, CA 93727
	EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012	Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	

State	District	Region	Service Center
California (con't)	Sacramento Internal Revenue Service 2345 Fair Oaks Boulevard Sacramento, CA 95825	Western Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 1650 Mission Street San Francisco, CA 94103	Ogden Internal Revenue Service Center 1160 W. 1200 Street South Ogden, UT 84201
	EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012	Regional Director Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	
	San Francisco Internal Revenue Service P.O. Box 36020 450 Golden Gate Avenue San Francisco, CA 94102	Western Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 1650 Mission Street San Francisco, CA 94103	Fresno Internal Revenue Service Center 5045 E. Butler Avenue Fresno, CA 93727
	EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, Ca 90012	Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	

State	District	Region	Service Center
California (con't)	San Jose Internal Revenue Service 55 South Market Street San Jose, CA 95113 EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles CA 90012	Western Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 1650 Mission Street San Francisco, CA 94103 Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	Fresno Internal Revenue Service Center 5045 E. Butler Avenue Fresno, CA 93727
Colorado	Denver Internal Revenue Service 1050 Seventeenth Street Denver, CO 80265 EP/EO Office— Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	Southwest Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251 Regional Inspector 7839 Churchill Way, LB-82 Dallas, Texas 75251 Regional Director of Appeals Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
Connecticut	Hartford Internal Revenue Service (Stop 204) 135 High St. Hartford, CT 06103 EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	North-Atlantic Internal Revenue Service 90 Church Street New York, NY 10007 Regional Inspector Room 1407 26 Federal Plaza New York, NY 10278 Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	Andover Internal Revenue Service Center (Stop 100) 310 Lowell Street Andover, MA 05501

State	District	Region	Service Center
Delaware	<p>Wilmington Internal Revenue Service 844 King Street Wilmington, DE 19801</p> <p>EP/EO Office— Newark "Key" District Chief, EP/EO Division Internal Revenue Service 970 Broad Street Newark, NJ 07102</p>	<p>Mid-Atlantic Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107</p> <p>Regional Inspector W.J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106</p> <p>Regional Director of Appeals Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107</p>	<p>Philadelphia Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19154</p>
District of Columbia (See Maryland Listing)			
Florida	<p>Jacksonville Internal Revenue Service 400 W. Bay St. Jacksonville, FL 32202</p> <p>EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043</p> <p>Ft. Lauderdale Internal Revenue Service 1 University Drive Building B Ft. Lauderdale, FL 33324</p> <p>EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043</p>	<p>Southeast Internal Revenue Service 275 Peachtree Street, N.E. Atlanta GA 30043</p> <p>Regional Inspector I-85 Office 3001 Northeast Expressway Chamblee, GA 30341</p> <p>Regional Director of Appeals Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, Ga 30043</p> <p>Southeast Internal Revenue Service 275 Peachtree Street, N.E. Atlanta GA 30043</p> <p>Regional Inspector I-85 Office 3001 Northeast Expressway Chamblee, GA 30341</p> <p>Regional Director of Appeals Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, Ga 30043</p>	<p>Atlanta Internal Revenue Service Center 4800 Buford Highway Chamblee, GA 30341</p> <p>Atlanta Internal Revenue Service Center 4800 Buford Highway Chamblee, GA 30341</p>

State	District	Region	Service Center
Georgia	Atlanta Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043	Southeast Internal Revenue Service 275 Peachtree Street N.E. Atlanta, Ga 30043 Regional Inspector I-85 Office 3001 Northeast Expressway Chamblee, GA 30341	Atlanta Internal Revenue Service Center 4800 Buford Highway Chamblee, GA 30341
	EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043	Regional Director of Appeals Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043	
Hawaii	Honolulu Internal Revenue Service PJKK Federal Building 300 Ala Moana Honolulu, HI 96850	Western Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 1650 Mission Street San Francisco, CA 94103	Fresno Internal Revenue Service Center 5045 E. Butler Avenue Fresno, CA 93727
	EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 North Los Angeles St. Los Angeles, CA 90012	Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	
Idaho	Boise Internal Revenue Service 550 W. Fort Street Box 041 Boise, ID 83724	Western Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 1650 Mission Street San Francisco, CA 94103	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012	Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103	

State	District	Region	Service Center
Illinois	Chicago Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	Midwest Internal Revenue Service One N. Wacker Drive Chicago, IL 60606 Regional Inspector 35 E. Wacker Drive Suite 1646 Chicago, IL 60601	Kansas City Internal Revenue Service Center 2306 E. Bannister Road Kansas City, MO 64131
	EP/EO Office Chicago "Key" District Chief, EP/EO District Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	Regional Director of Appeals Internal Revenue Service One N. Wacker Drive Chicago, IL 60606	
	Springfield Internal Revenue Service 320 W. Washington Street Springfield, IL 62701	Midwest Internal Revenue Service One N. Wacker Drive Chicago, IL 60606 Regional Inspector 35 E. Wacker Drive Suite 1646 Chicago, IL 60601	Kansas City Internal Revenue Service Center 2306 E. Bannister Road Kansas City, MO 64131
	EP/EO Office Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	Regional Director of Appeals Internal Revenue Service One N. Wacker Drive Chicago, IL 60606	
Indiana	Indianapolis Internal Revenue Service 575 N. Pennsylvania Street Indianapolis, IN 46204	Central Internal Revenue Service 550 Main Street Cincinnati, OH 45202 Regional Inspector Room 8508 550 Main Street Cincinnati, OH 45202	Memphis Internal Revenue Service Center 3131 Democrat Road Memphis, TN 38110
	EP/EO Office— Cincinnati "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, OH 45202	Regional Director of Appeals Internal Revenue Service 550 Main Street Cincinnati, OH 45202	

State	District	Region	Service Center
Iowa	<p>Des Moines Internal Revenue Service Federal Building 210 Walnut Street Des Moines, IA 50309</p> <p>EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604</p>	<p>Midwest Internal Revenue Service One N. Wacker Drive Chicago, IL 60606</p> <p>Regional Inspector Room 1646 35 E. Wacker Drive Chicago, IL 60601</p> <p>Regional Director of Appeals Internal Revenue Service One N. Wacker Drive Chicago, IL 60606</p>	<p>Kansas City Internal Revenue Service Center Midwest Region 2306 E. Bannister Road Kansas City, MO 64131</p>
Kansas	<p>Wichita Internal Revenue Service 412 S. Main Street Wichita, KS 67202</p> <p>EP/EO Office— Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242</p>	<p>Southwest Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251</p> <p>Regional Inspector 7839 Churchill Way, LB-82 Dallas, Texas 75251</p> <p>Regional Director of Appeals Internal Revenue Service 7839 Churchill Way LB-70 Dallas, TX 75251</p>	<p>Austin Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 73301</p>
Kentucky	<p>Louisville Internal Revenue Service 601 W. Broadway, Room 23 Louisville, KY 40202</p> <p>EP/EO Office— Cincinnati "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, OH 45202</p>	<p>Central Internal Revenue Service 550 Main Street Cincinnati, OH 45202</p> <p>Regional Inspector Room 8508 550 Main Street Cincinnati, OH 45202</p> <p>Regional Director of Appeals Internal Revenue Service 550 Main Street Cincinnati, OH 45202</p>	<p>Cincinnati Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011</p>

State	District	Region	Service Center
Louisiana	<p>New Orleans Internal Revenue Service 500 Camp Street (Stop 6) New Orleans, LA 70130</p> <p>EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043</p>	<p>Southeast Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, Ga 30043</p> <p>Regional Inspector I-85 Office 3001 Northeast Expressway Chamblee, GA 30341</p> <p>Regional Director of Appeals Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043</p>	<p>Austin Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 73301</p>
Maine	<p>Augusta Internal Revenue Service 68 Sewall Street Augusta, ME 04330</p> <p>EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201</p>	<p>North-Atlantic Internal Revenue Service 90 Church Street New York, NY 10007</p> <p>Regional Inspector Room 1407 26 Federal Plaza New York, NY 10278</p> <p>Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007</p>	<p>Andover Internal Revenue Service Center (Stop 100) 310 Lowell Street Andover, MA 05501</p>

State	District	Region	Service Center
Maryland (Includes District of Columbia)	Baltimore Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201	Mid-Atlantic Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107 Regional Inspector W. J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106 Regional Director of Appeals Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107	Philadelphia Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19154
	EP/EO Office— Baltimore "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201		
Massachusetts	Boston Internal Revenue Service JFK Federal Building Boston, MA 02203 EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	North-Atlantic Internal Revenue Service 90 Church Street New York, NY 10007 Regional Inspector Room 1407 26 Federal Plaza New York, NY 10278 Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	Andover Internal Revenue Service Center (Stop 100) 310 Lowell Street Andover, MA 05501
Michigan	Detroit Internal Revenue Service 2483 McNamara Building 477 Michigan Avenue Detroit, MI 48226 EP/EO Office— Cincinnati "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, Ohio 45202	Central Internal Revenue Service 550 Main Street Cincinnati, OH 45202 Regional Inspector Room 8508 550 Main Street Cincinnati, OH 45202 Regional Director of Appeals Internal Revenue Service 550 Main Street Cincinnati, Oh 45202	Cincinnati Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011

State	District	Region	Service Center
Montana	<p>Helena Internal Revenue Service Federal Building, Second Floor 301 S. Park Ave. Helena, MT 59626</p> <p>EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604</p>	<p>Midwest Internal Revenue Service One N. Wacker Drive Chicago, IL 60606</p> <p>Regional Inspector Room 1646 35 E. Wacker Drive Chicago, IL 60601</p> <p>Regional Director of Appeals Internal Revenue Service One N. Wacker Drive Chicago, IL 60606</p>	<p>Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201</p>
Nebraska	<p>Omaha Internal Revenue Service Federal Office Building 106 S. Fifteenth Street Omaha, NE 68102</p> <p>EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604</p>	<p>Midwest Internal Revenue Service One N. Wacker Drive Chicago, IL 60606</p> <p>Regional Inspector Room 1646 35 E. Wacker Drive Chicago, IL 60601</p> <p>Regional Director of Appeals Internal Revenue Service One N. Wacker Drive Chicago, IL 60606</p>	<p>Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201</p>
Nevada	<p>Las Vegas Internal Revenue Service 300 Las Vegas Boulevard, South Las Vegas, NV 89101</p> <p>EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012</p>	<p>Western Internal Revenue Service 5th floor 1650 Mission Street San Francisco, Ca 94103</p> <p>Regional Inspector 1650 Mission Street San Francisco, CA 94103</p> <p>Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103</p>	<p>Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201</p>

State	District	Region	Service Center
New Hampshire	Portsmouth Internal Revenue Service 80 Daniel Street Portsmouth, NH 03801	North-Atlantic Internal Revenue Service 90 Church Street New York, NY 10007 Regional Inspector Room 1407 26 Federal Plaza New York, NY 10278	Andover Internal Revenue Service Center (Stop 100) 310 Lowell Street Andover, MA 05501
	EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	
New Jersey	Newark Internal Revenue Service 970 Broad Street Newark, NJ 07102	Mid-Atlantic Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107 Regional Inspector W.J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106	Brookhaven Internal Revenue Service Center (Stop 100) 1040 Waverly Avenue Holtsville, NY 11799
	EP/EO Office— Newark "Key" District Chief, EP/EO Division Internal Revenue Service 970 Broad Street Newark NJ 07102	Regional Director of Appeals Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107	
New Mexico	Albuquerque Internal Revenue Service 517 Gold Avenue, S.W. Albuquerque, NM 87101	Southwest Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251 Regional Inspector 7839 Churchill Way, LB-82 Dallas, TX 75251	Austin Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 73301
	EP/EO Office— Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	Regional Director of Appeals Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251	

State	District	Region	Service Center
New York	Albany Internal Revenue Service Leo W. O'Brien Federal Building Clinton Avenue & N. Pearl Street Albany, NY 12207 EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	North-Atlantic Internal Revenue Service 90 Church Street New York, NY 10007 Regional Inspector Room 1407 26 Federal Plaza New York, NY 10278 Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	Andover Internal Revenue Service Center (Stop 100) 310 Lowell Street Andover, MA 05501
	Brooklyn Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201 EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	North-Atlantic Internal Revenue Service 90 Church Street New York, NY 10007 Regional Inspector Room 1407 26 Federal Plaza New York, NY 10278 Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	Brookhaven Internal Revenue Service Center (Stop 100) 1040 Waverly Avenue Holtsville, NY 11799
	Buffalo Internal Revenue Service 111 W. Huron Street Buffalo, NY 14202 EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	North-Atlantic Internal Revenue Service 90 Church Street New York, NY 10007 Regional Inspector Room 1407 26 Federal Plaza New York, NY 10278 Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	Andover Internal Revenue Service Center (Stop 100) 310 Lowell Street Andover, MA 05501

State	District	Region	Service Center
New York (con't)	Manhattan Internal Revenue Service 120 Church Street New York, NY 10007 EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	North-Atlantic Internal Revenue Service 90 Church Street New York, NY 10007 Regional Inspector Room 1407 26 Federal Plaza New York, NY 10278 Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	Brookhaven Internal Revenue Service Center (Stop 100) 1040 Waverly Avenue Holtsville, NY 11799
North Carolina	Greensboro Internal Revenue Service 320 Federal Place Greensboro, NC 27401 EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043	Southeast Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043 Regional Inspector I-85 Office 3001 Northeast Expressway Chamblee, GA 30341 Regional Director of Appeals Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043	Memphis Internal Revenue Service Center 3131 Democrat Road Memphis, TN 38110
North Dakota	Fargo Internal Revenue Service Federal Building & Post Office 653 Second Avenue North Fargo, ND 58102 EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	Midwest Internal Revenue Service One N. Wacker Drive Chicago, IL 60606 Regional Inspector Room 1646 35 E. Wacker Drive Chicago, IL 60601 Regional Director of Appeals Internal Revenue Service One N. Wacker Drive Chicago, IL 60606	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201

State	District	Region	Service Center
Ohio	Cincinnati Internal Revenue Service 550 Main Street Cincinnati, OH 45202	Central Internal Revenue Service 550 Main Street Cincinnati, OH 45202 Regional Inspector Room 8508 550 Main Street Cincinnati, OH 45202 Regional Director of Appeals Internal Revenue Service 550 Main Street Cincinnati, OH 45202	Cincinnati Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011
	EP/EO Office— Cincinnati "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, Oh 45202		
	Cleveland Internal Revenue Service 1240 E. Ninth Street Cleveland, OH 44199 EP/EO Office— Cincinnati "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, OH 45202	Central Internal Revenue Service 550 Main Street Cincinnati OH 45202 Regional Inspector Room 8508 550 Main Street Cincinnati, OH 45202 Regional Director of Appeals Internal Revenue Service 550 Main Street Cincinnati, OH 45202	Cincinnati Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011
Oklahoma	Oklahoma City Internal Revenue Service 200 N.W. Fourth Street Oklahoma City, OK 73102 EP/EO Office— Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	Southwest Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 752561 Regional Inspector 7839 Churchill Way, LB-82 Dallas, Texas 75251 Regional Director of Appeals Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251	Austin Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 73301

State	District	Region	Service Center
Oregon	Portland Internal Revenue Service 1220 S.W. Third Avenue Portland, OR 97204	Western Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103 Regional Inspector 1650 Mission Street San Francisco, CA 94103 Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, Ca 94103	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
	EP/EO Office— Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012		
Pennsylvania	Philadelphia Internal Revenue Service 600 Arch Street Philadelphia, PA 19106 EP/EO Office— Newark "Key" District Chief, EP/EO Division Internal Revenue Service 970 Broad Street Newark, NJ 07102	Mid-Atlantic Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107 Regional Inspector W.J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106 Regional Director of Appeals Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107	Philadelphia Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19154
	Pittsburgh Internal Revenue Service 1000 Liberty Avenue Pittsburgh, PA 15222 EP/EO Office— Baltimore "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201	Mid-Atlantic Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107 Regional Inspector W.J. Green Federal Bldg. 600 Arch Street, Room 4218 Philadelphia, PA 19106 Regional Director of Appeals Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107	Philadelphia Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19154

State	District	Region	Service Center
Rhode Island	Providence Internal Revenue Service 380 Westminster Mall Providence, RI 02903 EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	North Atlantic Internal Revenue Service 90 Church Street New York, NY 10007 Regional Inspector Room 1407 26 Federal Plaza New York, NY 10278 Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	Andover Internal Revenue Service Center (Stop 100) 310 Lowell Street Andover, MA 05501
South Carolina	Columbia Internal Revenue Service 1835 Assembly Street Columbia, SC 29201 EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043	Southeast Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043 Regional Inspector I-85 Office 3001 Northeast Expressway Chamblee, GA 30341 Regional Director of Appeals Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043	Atlanta Internal Revenue Service Center 4800 Buford Highway Chamblee, GA 30341
South Dakota	Aberdeen Internal Revenue Service Federal Building 115 Fourth Avenue, S.E. Aberdeen, SD 57401 EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604	Midwest Internal Revenue Service One N. Wacker Drive Chicago, IL 60606 Regional Inspector 35 E. Wacker Drive Suite 1646 Chicago, IL 60601 Regional Director of Appeals Internal Revenue Service One N. Wacker Drive Chicago, IL 60606	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201

State	District	Region	Service Center
Tennessee	Nashville Internal Revenue Service 801 Broadway Nashville, TN 37203	Southeast Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043 Regional Inspector I-85 Office 3001 Northeast Expressway Chamblee, GA 30341	Memphis Internal Revenue Service Center 3131 Democrat Road Memphis, TN 38110
	EP/EO Office— Atlanta "Key" District Chief, EP/EO Division Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043	Regional Director of Appeals Internal Revenue Service 275 Peachtree Street, N.E. Atlanta, GA 30043	
Texas	Austin Internal Revenue Service 300 E. Eighth Street Austin, TX 78701	Southwest Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251 Regional Inspector 7839 Churchill Way, LB-82 Dallas, Texas 75251	Austin Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 73301
	EP/EO Office— Dallas "Key" Office Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242 Dallas Internal Revenue Service 1100 Commerce Street Dallas, TX 75242 EP/EO Office— Dallas "Key" Office Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	Regional Director of Appeals Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251 Southwest Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251 Regional Inspector 7839 Churchill Way, LB-82 Dallas, TX 75251 Regional Director of Appeals Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251	Austin Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 73301

State	District	Region	Service Center
	Houston District Director Internal Revenue Service 3223 Briarpark Houston, TX 77042 EP/EO Office— Dallas "Key" Office Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	Southwest Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251 Regional Inspector 7839 Churchill Way, LB-82 Dallas, TX 75251 Regional Director of Appeals Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251	Austin Internal Revenue Service Center 3651 S. Interregional Highway Austin, TX 73301
Utah	Salt Lake City Internal Revenue Service 465 S. Fourth East Street Salt Lake City, UT 84111 EP/EO Office— Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242	Southwest Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251 Regional Inspector 7839 Churchill Way, LB-82 Dallas, Texas 75251 Regional Director of Appeals Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251	Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201
Vermont	Burlington Internal Revenue Service 11 Elmwood Avenue Burlington, VT 05401 EP/EO Office— Brooklyn "Key" District Chief, EP/EO Division Internal Revenue Service 35 Tillary Street Brooklyn, NY 11201	North-Atlantic Internal Revenue Service 90 Church Street New York, NY 10007 Regional Inspector Room 1407 26 Federal Plaza New York, NY 10278 Regional Director of Appeals Internal Revenue Service 90 Church Street New York, NY 10007	Andover Internal Revenue Service Center (Stop 100) 310 Lowell Street Andover, MA 05501

State	District	Region	Service Center
Virginia	<p>Richmond Internal Revenue Service 400 N. Eighth Street Richmond, VA 23240</p> <p>EP/EO Office— Baltimore "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201</p>	<p>Mid-Atlantic Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107</p> <p>Regional Inspector W.J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106</p> <p>Regional Director of Appeals Internal Revenue Service 841 Chestnut Street Philadelphia, PA 19107</p>	<p>Memphis Internal Revenue Service Center 3131 Democrat Road Memphis, TN 37501</p>
Washington	<p>Seattle Internal Revenue Service 915 Second Avenue Seattle, WA 98174</p> <p>EP/EO Office Los Angeles "Key" District Chief, EP/EO Division Internal Revenue Service 300 N. Los Angeles Street Los Angeles, CA 90012</p>	<p>Western Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103</p> <p>Regional Inspector 1650 Mission Street San Francisco, CA 94103</p> <p>Regional Director of Appeals Internal Revenue Service 5th floor 1650 Mission Street San Francisco, CA 94103</p>	<p>Ogden Internal Revenue Service Center 1160 W. South Street Ogden, UT 84201</p>
West Virginia	<p>Parkersburg Internal Revenue Service 425 Juliana Street Parkersburg, WV 26101</p> <p>EP/EP Office— Cincinnati "Key" District Chief, EP/EO Division Internal Revenue Service 550 Main Street Cincinnati, OH 45202</p>	<p>Central Internal Revenue Service 550 Main Street Cincinnati, OH 45202</p> <p>Regional Inspector Room 8508 550 Main Street Cincinnati, OH 45202</p> <p>Regional Director of Appeals Internal Revenue Service 550 Main Street Cincinnati, OH 45202</p>	<p>Cincinnati Internal Revenue Service Center 200 West Fourth Street Covington, KY 41011</p>

State	District	Region	Service Center
Wisconsin	<p>Milwaukee Internal Revenue Service Federal Building & Court House 517 E. Wisconsin Avenue Milwaukee, WI 53202</p> <p>EP/EO Office— Chicago "Key" District Chief, EP/EO Division Internal Revenue Service 230 S. Dearborn Street Chicago, IL 60604</p>	<p>Midwest Internal Revenue Service One N. Wacker Drive Chicago, IL 60606</p> <p>Regional Inspector 35 E. Wacker Drive Suite 1646 Chicago, IL 60601</p> <p>Regional Director of Appeals Internal Revenue Service One N. Wacker Drive Chicago, IL 60606</p>	<p>Kansas City Internal Revenue Service Center 2306 E. Bannister Road Kansas City, MO 64131</p>
Wyoming	<p>Cheyenne Internal Revenue Service 308 W. Twenty-First Street Cheyenne, WY 82001</p> <p>EP/EO Office— Dallas "Key" District Chief, EP/EO Division Internal Revenue Service 1100 Commerce Street Dallas, TX 75242</p>	<p>Southwest Internal Revenue Service 7839 Churchill Way, LB-70 Dallas, TX 75251</p> <p>Regional Inspector 7839 Churchill Way, LB-82 Dallas, Texas 75251</p> <p>Regional Director of Appeals Internal Revenue Service 7839 Churchhill Way, LB-70 Dallas, TX 75251</p>	<p>Ogden Internal Revenue Service Center 1160 W. 1200 South Street Ogden, UT 84201</p>
International	<p>Assistant Commissioner (International) (includes Puerto Rico) Internal Revenue Service 950 L'Enfant Plaza Washington, D.C. 20024</p> <p>EP/EO Office— Baltimore "Key" District Chief, EP/EO Division Internal Revenue Service 31 Hopkins Plaza Baltimore, MD 21201</p>	<p>Regional Inspector W.J. Green Federal Building 600 Arch Street, Room 4218 Philadelphia, PA 19106.</p>	<p>Philadelphia Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, PA 19154</p>



1 0050707